

THE CRISIS OF CHURCH INCORPORATION

THE UNHOLY UNION OF CHURCH AND STATE

Deuteronomy 22:10 Thou shalt not plow with an ox and an ass together.

*2 Corinthians 6:14 Be ye not unequally yoked together with unbelievers:
for what fellowship hath righteousness with unrighteousness? and what
communion hath light with darkness?*



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2 THE BIBLE AND INCORPORATION

"If I defend the whole Christian faith at every point, but don't defend it at the point where it is presently being attacked, then I am a coward and a traitor." Martin Luther

Our precious Savior purchased his people by His blood, and He deserves better than we are giving Him. Christians have a duty to the truth and to be true! But, we are following our feelings instead of our faith. Our coins say, "In God we trust," but our legal documents say, "In Government we trust." The ass and the ox are yoked together. God's good sanctuary is controlled by the bad ass of the state. Pastors have taken the living Body of Christ and turned it into a dead beat corporation. When the church was in Jerusalem, it was a fellowship. When the church went to Greece, it became a philosophy. When the church went to Rome, it became an organization. When the church came to America, it became a business! When a woman sells her body for money, we call it prostitution. When the church sells its body for "tax deductions", it is no different than a parliament of whores. He deserves better!

The "Biblical" Christian community is not denying Christ by their words; they are denying Christ by their actions. The modern church is more interested in being right with the IRS than being right with God. By becoming an I.R.C. §501(c)(3) organization, the church proclaims the death of God among men. Consider how incorporated church organizations violate the following Scriptures.

Exodus 20:3 Thou shalt have no other gods before me.

In the Bible there is one source of law—the God of Israel. The First Commandment, if it means anything, is that all other competing law sources must be rejected.

Deities are the source of laws, and the God of Israel forbid His nation to be governed by any other law but His law. Israel was ordered to protect its law source and not SURRENDER to alien laws, authorities, gods, governments, regimes, or agendas. In becoming an I.R.C. §501(c)(3), the church has committed idolatry, failed to protect its source of law, and agreed by contract to be ruled by IRS regulations, laws, codes, and statutes.

Exodus 34:12 "Take heed to yourself, that you make no covenant, with the inhabitants of the land, where you are going, or they will be a snare in your midst."

A "covenant" is a contract. Contracts involve two parties, an offer and acceptance, consideration (exchange of value), and performance and penalties. Not all contracts are evil. In fact, some contracts can be mutually beneficial to the parties. All of life involves contracts: marriage, children, school, business, government, etc. But, contracts with the wrong people can be painful, even deadly. God warned Israel about entering contracts with the godless Canaanite city-states because the nation would be ensnared by them. Contracts can entrap. The ox of Israel was forbidden to share the yoke of the jackass Canaanite nations around them. The lesson for the church is clear and simple. Don't make contracts with pagan, godless, secular, humanistic governments. To be an I.R.C. §501(c)(3), a church must ignore its own charter which forbids contracts with government mules.

Leviticus 15:31 Thus shall ye separate the children of Israel from their uncleanness; that they die not in their uncleanness, when they defile my tabernacle that [is] among them.

This passage is part of a series of instructions from God to Israel on what pleases Him. God is holy, and he wants his people to be holy. "Clean" is the key word. Ceremonial cleanness illustrated for the nation the necessity of moral cleanness. God rejects the unclean, the unholy, and the defiled. The power of the nation was in their holiness to God; i.e., to their separation to Him. Likewise, the power of the church is in their separation from evil and their devotion to Christ. A church that makes contracts with the pagan state separates from the Surety of the Savior and devotes itself to the guardian of government.

Psalms 94:20 Shall the throne of iniquity have fellowship with thee, which frameth mischief by a law?

The word “throne” speaks of political power, de facto civil rulers. The “throne of iniquity” refers to a political regime that promote wickedness through legislation; that is, humanistic states promote evil by enacting laws coercing citizens to accept wickedness as normal behavior. Affirmative action, promotion of abortion as birth control, sodomy as an acceptable lifestyle, theft in the name of taxation, and “hate crime” legislation are of this ilk. Just as the Nazi’s enacted laws to punished those who protected “Jews”, statae legislatures and local governments have enacted laws to punish Christians for attempting to protect the life of the unborn at the slaughter mills in America’s death camps. When a church becomes an I.R.C. §501(c)(3), it agrees to promote “public policy” and failure to do so can result in stiff penalties, imprisonment, and even having a church building bulldozed to the ground. The state appears to be as smooth as butter until it is challenged. And, when its authority is challenged, state agents will take whip of scorpion tales to flog non-conformists. The churches in America have not tasted the sting of the state because it has totally surrendered to be ruled by federal laws and regulations; that is, “mischief by law.”

Ezekiel 22:23, 26 And the word of the LORD came unto me, saying, Son of man, say unto her, Thou [art] the land that is not cleansed, nor rained upon in the day of indignation. [There is] a conspiracy of her prophets in the midst thereof, like a roaring lion ravening the prey; they have devoured souls; they have taken the treasure and precious things; they have made her many widows in the midst thereof. Her priests have violated my law, and have profaned mine holy things: they have put no difference between the holy and profane, neither have they shewed [difference] between the unclean and the clean, and have hid their eyes from my sabbaths, and I am profaned among them. (

God called the priests and the prophets to discern the difference between the holy and the profane. As Israel degenerated into paganism by adopting the laws of the states around them, the prophet Ezekiel condemned the priests for their miserable failure to distinguish between the holy and unholy, the clean and the unclean, the false and the true. Consequently, true religion was defiled. Israel was compromised. A storm was brewing in the Holy of Holies, and the Judge was ready to clean house!! Likewise, those church leaders who turn over God’s House to be ruled by the IRS compromise the church. The United States Government is an enemy of Christianity and a friend to abortionists, sodomites, Moslems, atheists, Planned Parenthood, the ACLU, Moslems, humanists, adulterers, and drug lords. When a church contracts away its authority, church leaders put no difference between the holy and the profane. Further, these Judases cause the faithful to stumble and to surrender God’s work to be governed by an alien power.

Micah 2:1-2 Woe to them that devise inequity, and work evil upon their beds and they covet fields, and take them by violence; and houses, and take them away; so they oppress a man and his house, even a man and his heritage."

This is a condemnation of the IRS lien, levy, and seizure program. Clever politicians along with unscrupulous lawyers and computer programmers have devised ways to harrass, intimidate, and seize private property. The Constitution limits the state’s taxing power. “Paying your fair share” is a modern myth unknown to the founders. The IRS is a parasite feeding on the host feeding on the untaxable income of the common man. Get laid off and can’t pay your “fair share,” and the IRS will “oppress” and seize “your house,” even your “inheritance.” Woe to the devisers of inequity! Woe! Woe! Woe!

Micah 6:11 "Shall I count them pure with the wicked balances, and with the bag of deceitful eights?"

This is a condemnation of the entire U.S. tax code and the frivolous, harassment, collection program of the IRS, the collection agency for the Federal Reserve, which adminstrates the most corrupt, unethical, imbalanced, unfair, unconstitutional, unjust, ever-changing, inflationary-deflationary money system the world has ever known. America’s damnable money program began when President Roosevelt declared the use of “silver and gold” unlawful tender to pay debts in House Joint Resolution 192 of June 5, 1933. FRNs are not money, have no silver and gold behind them, and are simply worthless scraps of paper power by the “faith” of the United States. Did I hear the word “faith;” that the U.S.money system is a religion?

Matthew 6:24 "No man can serve two masters...Ye can not serve God and Mammon."

Man can't serve God and Mammon nor can a "church" serve Christ and the United States, Inc. A church can't have "Christ as Head," and the "IRS has its head." Church members can't sacrificially worship Christ in giving "alms", but then try to obtain an IRS reward for their contributions . . . But, churches try.

Matthew 16:18 And I say also unto thee, That thou art Peter, and upon this rock I will build my church; and the gates of hell shall not prevail against it.

In Matthew 16:18, Jesus Christ said, "I will build my church." Notice the word "I". It is the risen, glorified Christ that builds his church—not men, not the government. The church does not belong to the government and it does not belong to the people. It is not "our" church, it is "His" church. The Lord Jesus NEVER designed His church to be under the control of any state or the United States. It is His Body and He is the Head . . . except when the church takes legal action to depose Him and appoint the IRS commissioner as Head of the state I.R.C. §501(c)(3) corporation. Our Lord deserves better than we are giving Him!

Matthew 22:21 They say unto him, Caesar's. Then saith he unto them, Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's.

This is Jesus' advice to the Herodians, not the church. And, the Herodians who were in contract with Casesar, had a duty to Caesar. But, they also had a duty to God. Even Caesar has a duty to render unto God the things that are God's. When was the last time you heard a preacher say that the United States Government or the President or Congress or the Judiciary has a moral duty to obey Christ, the King of the Nations? When? But, you hear many preacher misinterpret this verse and use it to clobber Christians and to cajole them into paying into the curent, unconstitutional, presumptive income tax system. The message from modern pulpits is, "Render unto the IRS what belongs to the IRS."

So, what belongs to Caesar? Do you belong to Caesar? Does your wife belong to Caesar? Do your children belong to Caesar? Does your income belong to Caesar . . . even a penny of it? "If the earth is the Lord's and the people thereof," what belongs to Caesar? The answer is closer to nothing than something!!

Acts 5:29 We ought to obey God rather than man.

The early church believed it ought to obey God rather than government, but the modern I.R.C. §501(c)(3) church believes it ought to obey government rather than God. Isn't this true? The modern church goes to extremes to obey the statutes of men, but seems "ho hum" about the authority of Holy Scripture.

Romans 12:2 And be not conformed to this world: but be ye transformed by the renewing of your mind, that ye may prove what is that good, and acceptable, and perfect, will of God.

The Greek term for "conformed" is *isuschematizo* from which our term "schematic" is derived. Paul was concerned that the Roman Christians might be capture by the political and philosophical ballyhoo going on in Rome. Paul knew the Romans were products of their culture. Rome was an indoctrination camp for Rome. Propaganda abounded. Acceptance meant promotion; Resistance meant demotion. The Apostle issues his order, "Don't be in agreement with Rome's customs, accords, laws, modes, or moral policies. Recognize, Resist, and Reject Rome's schematic!! Be transformed by reading and studying God's Word." Churches that have incorporated with Washington D.C. have been "conformed" to the United States *cosmos*. Instead of "being transformed" by the renewing of our mind in the Holy Scriptures, the church has been transformed into an I.R.C. §501(c)(3) religious organizations by the unholy IRS regs.

Romans 12:19 Abhor that which is evil cling to that which is good (God's law, Deuteronomy 25:13-15).

Here is the problem, the church isn't recognizing the evil in the District of Criminals, evil in the Federal Reserve, evil in America's unjust weights and measures (FRNs), nor the wickedness of the Infernal Revenue Disservice to America, nor evil in the church reconvertng back into paganism via incorporation!! It has forsake God's Good Book and now runs church finances by the Evil Book, 26 U.S.C., which by the way has never been enacted into law—regulations meant to be applied to government workers, not American citizens.

Romans 13:1 Let every soul be subject unto the higher powers. For there is no power but of God: the powers that be are ordained of God.

No doubt, some unthinking Christian is going to raise an objection, "Didn't Paul command the church to be subject to the government in Romans 13:1?" Wow!! What an extreme conclusion. Paul did no such thing! First of all, the "higher powers" to which Christians are ordered to subject themselves are "powers ordained of God." Not all political powers are of God. Did God want Christians to submit to Hitler? To Stalin? To Mao Tse Tung? To Pol Pot? Unlimited submission to any government is dangerous as well as cowardly.

Second, if Jesus Christ is Lord, it is not possible or desirable to always obey any government.

Third, any interpretation of **Romans 13 must submit to the whole of Scripture**, and the whole of Scripture does not teach unlimited submission to any authority except the authority of the Lord Jesus Christ.

Fourth, to be a "government ordained of God," the government must submit itself to God's law or at least minimally to the concept of "common law" which states in part, "Do your neighbor no harm." Very few preachers in I.R.C. §501(c)(3) organizations are calling politicians to repent and surrender to God's Law-word. Only God can define "good" and the "good" in Romans 13 refers to the good as defined by His law. Likewise, not all law enforcement officers are "ministers of God." Most officers are ministers of the court or the municipal government. They are doing the will of the legislature, not the will of God. Finally, "evil" is not a violation of some government statute, but a violation of God's Law. God is not calling Christians to submit to the ten zillion laws passed by Congress that apply to government agencies, but to define evil by God's Word, and avoid injuring our neighbor or his property. To use this text as an excuse to run and register with the IRS is nothing short of treachery to Christ and a flagrant violation of His Word.

Romans 13:12 "Let us therefore cast off the works of darkness."

The works of darkness refers to the evils of men. In our time, this would be the work in the District of Criminals and State Legislatures. More evil sprouts in the weed fields of state legislatures than in the acreage of drug lords. Yes, there is evil on Main Street, but there is also evil on Wall Street. Blue collar crime is always serious, but white collar crime in the District of Criminals is much more serious.

1 Corinthians 3:16-17, 20 Know ye not that ye are the temple of God, and that the Spirit of God dwelleth in you? If any man defile the temple of God, him shall God destroy; for the temple of God is holy, which temple ye are . . . For ye are bought with a price: therefore glorify God in your body, and in your spirit, which are God's.

Ephesians 2:21 In whom all the building fitly framed together groweth unto an holy temple in the Lord:

The church is also called "the temple of God." The church is not a building, nor is it a dead, fictional corporation called an "organization." The church is in union with Christ. The church is in contract with Christ and the consideration paid is His precious blood. The church is subject to His Charter. The church's Charter grants no authority, no warrant to contract with a government for anything much less surrender God's flock to be ruled by the IRS. The purpose of the church is "to glorify God" not the god-government called the United States, Inc. Paul warns the Corinthians not to scribble graffiti on God's temple; that is, don't defile it! The word "defile" means "to corrupt," "downgrade," or "marr." When church leaders contract with the state, they make a Deal with the Devil . . . and "downgrade" God's Holy Temple into an IRS Superchurch! The pure Bride of Christ is turned over to a tax pimp who trains God's people to be a whore for Babylon. The church treasurer no longer works for Christ, but is transformed into a secret, government agent subject to their rules and their statutes. His job is to hustle for the IRS. The Bible will not protect him. He is an uncompensated "tax collector" for the IRS and he'd better send them their taxes or some government pimp will put him in jail!!

1 Corinthians 6:12 All things are lawful unto me, but all things are not expedient: all things are lawful for me, but I will not be brought under the power of any.

Life is full of choices. Some choices have good results; others have bad results. Paul is particularly leary of any decision, good or bad, which might subject him to the power of another. Paul wanted to be free to serve Christ and avoided entangling contracts that shackled him with duty for a fruitless purpose. Since an I.R.C. §501(c)(3) contract binds, why would a pastor give up its freedom in Christ and accept a gag order by the IRS? Why?

1 Corinthians 7:23 "Be ye not servants of men."

The church is not permitted to be the servant of government or the state or the IRS or man's laws. Both individuals and churches must seek freedom. Why would anyone want to serve the Internal Revenue service and its incomprehensible statutes? Why would a deacon team commit to being a servant of the IRS code meant to be applied to government agencies?

1 Corinthians 10:21 "Ye cannot drink the Lord's cup and the cup of devils."

The Lord's cup, is the cup of salvation. The Devil's cup is the cup of idolatry and its unholy fruit. A simple truth is presented: you can't drink from two cups; you can't be married to two women; you can't serve two masters; you can't serve God and mammon; you can't serve God and government; you can't serve Christ and the IRS; you can't be a citizen in the kingdom of man and a citizen in the Kingdom of God. Since the Devil has control of the United States government and since the government protects baby butchers and sodomites, why would any church make a Deal with the Devil? Decision relieves a crisis: "How long will ye halt between two opinions," quired Elijah [1 Kings 18:21]. If the Lord be God, serve Him; if Baal be God serve him; if Christ be King, serve him; if government is your king, serve the IRS . . . for this is what happens when a church incorporates with the state.

1 Corinthians 15:33 "Be ye not deceived; evil communications (from IRS) corrupt good manners."

The wretched thing about deception, pastors, is that the deceived doesn't know he is deceived. The term "communications" means "companionship" or "social intercourse" or "friendship." The term "corrupt" means "to lead astray" or "to destroy." Most of the media news caster are statist through and through. Statist believe that government is the solution to all of man's problems; that is, we need more government to solve problems. Thus, we are constantly being indoctrinated about how important government is; how we have a duty to "pay our fair share;" that the American income tax system is law. When the pure bride of Christ fornicates with the IRS, the church becomes one with the whore of Babylon and gives birth to zombie baby, the I.R.C. §501(c)(3) organization, a stillborn corpse.

2 Corinthians 6:14-16 Be ye not unequally yoked together with unbelievers: for what fellowship hath righteousness with unrighteousness? and what communion hath light with darkness? And what concord hath Christ with Belial? or what part hath he that believeth with an infidel? And what agreement hath the temple of God with idols? for ye are the temple of the living God; as God hath said, I will dwell in them, and walk in them; and I will be their God, and they shall be my people.

A yoke is wooden beam used to pair oxen. The "yoke" in this passage represents a contract. An unequal yoke pairs a ox with an ass [Deuteronomy 22:10]. The believer is the ox and the unbeliever is an ass. Other terms are employed to describe the unequal yoke: righteousness and unrighteousness; light and darkness; Christ and Belial (Devil); believer and the infidel; temple of God and idols. The imperative forbids an action already in progress. Paul is not banning all contracts, nor is he suggesting believers sever all relational ties with unbelievers. Rather, he forbids the kinds of contracts which bind the believer and the unbeliever together in a spiritual purpose. The Lord's field must be plowed by Christians, not unbelievers. When churches submit 1023 Forms to the IRS to become I.R.C. §501(c)(3) organizations, these churches finds themselves yoked together with a bad ass. The I.R.C. §501(c)(3) corral has such distinguished blockheads as atheists, the ACLU, the church of Satan, Mormons, Planned Parenthood, and other donkey like organizations. Why do churches disobey this command and scurry to brothels like lusty soldiers to fornicate with the Internal Revenue Service?

2 Corinthians 6:17 Wherefore come out from among them, and be ye separate, saith the Lord, and touch not the unclean thing; and I will receive you,

This is a command for the church of God to clean house—to unyoke the ox of new Israel from the ass of humanistic government [Deuteronomy 22:10]; from deals with the Devil. The Devil may not like a church surrendering its I.R.C. §501(c)(3) status, and other fornicating churches may reject the whole idea, but the promise Christ gives is, “I will receive you.”

Galatians 1:10 "If I pleased men, I should not be the servant of Christ."

If a church seeks to please the government, it can't please God; if the church seeks to to serve a corporation, it can't serve Christ. A church in-lawed to the IRS can't be in law to Christ. Unfortunately, most church boards would rather be ordained by the IRS than be ordained by Christ.

*The most prominent and successful certified public accountant firm in the nation today, that specializes in keeping churches out of trouble with the Internal Revenue Service, is now boldly saying to the pastors of America that they not only have to be "ordained by God, but also the IRS."*¹ (Greg Dixon)

Romans 12:12 "Let us therefore cast off the works of darkness."

Are not the works of darkness, in our time, what goes on behind closed doors in the District of Criminals, in the secretive buildings of the IRS, and the federal reserve? Isn't this where all the evil plans of bankers and attorneys and Congress to raise taxes are hatched? Shouldn't the church “cast off the works of darkness” by refusing to incorporate? By refusing to cooperate?

Colossians 2:4 And this I say, lest any man should beguile you with enticing words.

The word “beguile” means “to deceive.” “Don't let any man deceive you,” demands the Apostle. But, isn't this what lawyers are doing? The word “attorney” means “to turn over.” These BAR attorneys “turn over” God's sheep to the wolves; they turn God's temple into a whore house of commerce; they turn a church into a corporation; a ministry into a business; a gift into income; a love offering into a salary; a church treasurer into a secret agent of the IRS; and, a pastor of a church into a CEO of business registered with Dunn and Bradstreet. No wonder the Lord said, “Woe unto you lawyers!”

Colossians 2:8 Beware lest any man spoil you through philosophy and vain deceit, after the tradition of men, after the rudiments of the world, and not after Christ.

The first word in Colossians 2:8 is “Beware” and it was an order given to sentries who guarded the walls of a city during war. It means, “Keep your eyes open!!” Christians are engaged in a war. The word “spoil” means “to capture.” Thus, Paul warns Christians to be alert and avoid capture in this war for the hearts and minds of men. There is a danger that Christian soldiers might be indoctrinated in the propaganda war.

The word “tradition” (paradosis) in verse 2:8 refers to man-made laws that compete for the devotion of men (Matthew 15:2). These “traditions” or precepts are the “rudiments” of the man; i.e. they are man-made rules unrelated to the kingdom of God. The word “philosophy” refers to an *intellectual movement* that competed for the affections of the people. The Christians at Colossae were engaged in a war for their hearts and minds. The danger was that the Colossians might believe the enemy's propaganda and syncretize the false ideology with *their* Christian faith weakening the gospel.

The modern church confronted with all the “isms:” Secularism, humanism, feminism, etc. Statism is an intellectual movement that believes government is the highest authority on earth and the solution to all of man's social problems; that devotion to the State/country is man's highest calling; that is, government is god and all men are

¹ Greg Dixon: Internal Revenue Service: Pastors Must be Ordained by the IRS: Online resource: <http://www.indianapolisbaptisttemple.com/trumpet/irs.html>

required to pledge allegiance to the state and pay a tithe called their “fair share.” Statism results in churches turning over their sovereignty to the state and actively submitting to its rules, regulations, and statutes. Worship of the state is often promoted by a confession, “I pledge allegiance” Statism is perhaps the most cruel of all the isms because it imprisons men for decades who defy its authority. It is cruel because of its commercial schemes to plunder the wealth of the nation through fees and franchises. Modern statism believes the government is the highest authority on earth and that the church must surrender itself to government control by incorporation with the state. When the church marries the state through incorporation, it divorces Christ . . . it has been taken captive! An ox and an ass are under the same beam. It is in an unequal yoke. It is in chains. It is in leg irons subject to the rules of government.

Colossians 2:18, 22 Let no man beguile you of your reward in a voluntary humility and worshipping of angels, intruding into those things which he hath not seen, vainly puffed up by his fleshly mind, And not holding the Head, from which all the body by joints and bands having nourishment ministered, and knit together, increaseth with the increase of God. Wherefore if ye be dead with Christ from the rudiments of the world, why, as though living in the world, are ye subject to ordinances, (Touch not; taste not; handle not; Which all are to perish with the using;) after the commandments and doctrines of men?

Many in the Colossian church were entranced with mercaba mysticism, a Greek-Jewish practice of fasting whereby at the end of the fast there was an alleged encounter with angelic beings. The pursuit of angels instead of Christ deserved a serious rebuke. At the core of betrayal was the failure to uphold “the Head,” our Lord Jesus Christ.

When a church incorporates with the state, it not only fails to honor Christ, the church divorces itself from Christ, shames our Lord, and legally appoints the IRS commissioner as Head of the I.R.C. §501(c)(3) church organization. Thus, the church proclaims the death of God and worships/serves its new government god. Can anyone say, “Apostasy?”

Besides giving the pastor his job description, which is based on the Roman Catholic model of worship and polity, the IRS is demanding many other things that are clearly designed to make the IRS Commissioner the new head of the churches in America.²

2 Timothy 3:5 “Having a form of godliness, but denying the power thereof: from such turn away.”

The last days religious climate will be one having a “form” of godliness. We get our word “morph” from this term. Hasn’t the modern church morphed into an I.R.C. §501(c)(3) organization that denies its Lord; that denies His power; that denies His capacity to protect his people? The command is, “turn away;” turn away from being morphed into I.R.C. §501(c)(3) religious organization.

Hebrews 13:6 So that ye may boldly say, “the Lord is my helper and I shall fear not what man shall do unto me.”

The modern church is afraid of the IRS. The modern church is governed by fear, not faith, not Scripture, not doctrine, but emotion!! Selah! The incorporated I.R.C. §501(c)(3) organization can no longer boast, “The Lord is my helper” In fact, incorporation is an action, a legal statement that government is my helper therefore I will not be afraid what government will do unto me.” When a church incorporates, it abandons the help Christ can give.

James 4:7 Submit yourselves to God. Resist the devil (IRS) and he will flee you.

The text does not say submit yourself to government, but submit yourself to God. It does not say submit yourself to incorporation statutes. It says, “Submit yourselves to God.” To resist the pressure of peers to incorporate

² Ibid., Dixon.

is to “resist the Devil.” To resist the IRS is to resist the Devil, unless of course, the church is in contract with the IRS. If the church is in contract with the IRS, it has a duty to be a good servant of the IRS and to obey its statutes.

James 1:8 A double minded man (or church) is unstable in all his ways.

When I was a young evangelist, the Lord honored my labor and a church was born. When an opportunity came up to buy a property and to build a chapel, I jumped at it. I consulted other respected men in the community, and they told me that we had to incorporate. In my naivety, I went through the process of incorporating with the state. The building was built, and we had a church home. Every year we had to have a corporation meeting, elect officers, and mail the paperwork to the state. Soon there were differences between the corporation board and the elder board. These differences created conflict and generated more heat than light. I soon realized that we had a “two-headed” monster; that we were double minded; that we had two masters with two different laws and two different sets of objectives. The church treasure seemed more interested in pleasing the IRS than he did the Lord; we received more instructions on how to please the IRS than how to please Christ. Suddenly, we weren’t studying the Bible in business meetings, we were listening to people’s opinion about the IRS. We didn’t get on our knees to seek God’s will, we went to the library to find out the will of the IRS for this two headed monster.

1 Peter 5:8, 11 Be sober, be vigilant; because your adversary the devil, as a roaring lion, walketh about, seeking whom he may devour: Whom resist steadfast in the faith, knowing that the same afflictions are accomplished in your brethren that are in the world. But the God of all grace, who hath called us unto his eternal glory by Christ Jesus, after that ye have suffered a while, make you perfect, stablish, strengthen, settle [you]. To him [be] glory and dominion for ever and ever. Amen.

The Devil is called a roaring lion that prowls about looking for flocks to devour. Two commands are registered: Be sober and be vigilant. They are aorist imperatives meaning the church is to start immediately to be awake and alert to the Devil’s many tricks. He stalks every church and God calls upon church leadership to “resist steadfast.” The Devil does not appear in intangibles, but works through human instruments. One of his instruments is the government. If Revelation 13 means anything, it means that Satan can and does gain control of certain regimes to accomplish his purpose. Incorporation is a Deal with the Devil and churchman must “resist steadfast,” not obey, the government that commits ultra vires acts.

Jude 1:3, 5 Beloved, when I gave all diligence to write unto you of the common [unclean, unholy] salvation [thing that keeps you safe and holy] it was needful for me to write unto you, and exhort [you] that ye should earnestly contend for the faith which was once delivered unto the saints. For there are certain men crept in unawares, who were before of old ordained to this condemnation, ungodly men, turning the grace of our God into lasciviousness, and denying the only Lord God, and our Lord Jesus Christ. I will therefore put you in remembrance, though ye once knew this, how that the Lord, having saved the people out of the land of Egypt, afterward destroyed them that believed not.

The church was birthed by the death, burial, and resurrection of the Savior. The church has a Charter and it called the Word of God. Anything not permitted is an ultra vires act. The church has no authority whatsoever to surrender its church finances or records or staff to the IRS. None! To do such is an act of treason against Christ!!

Jude calls the Beloved to “earnestly contend for the faith” and church government is part of the faith, is it not? We get the term “agonize” from the term “earnestly contend;” i.e. churchman are to exert every effort and strain every muscle to protect the faith from adulterization and syncretism. The reason for this exhortation is because “certain men crept in unawares.” Now these “certain men” are not thugs off the street but business men in blue suits, lawyers with jurisdoctorates, and engineers with bowties that work for the state—men of the world that know how the economy works and how corporations function. These men know the world inside and out, but have just enough knowledge of the Bible to convince the naïve pastor that they are competent Christians. These men are intelligent, wealthy, and they have god-talk. It is not the enemy without that Christians must fear, but the enemy within—men that have an unlimited commitment to IRS law and a limited commitment to the Law-word of God. The enemy without looks like an enemy, talks like an enemy, and acts like an enemy. But, the enemy within looks like a friend, dresses like a friend, and talks like a friend—But, is very much an enemy!

These “certain men” turn “the groce of our God into lasciviousness” or “liscense” to fornicate with the government; that is, they are quick to encourage incorporation—an ultra vires act of churchman. The term “turn” means “to transfer.” When these men encourage incorporation they intend to transfer the wealth of the church to the state. When a church incorporates with the state it “denies the Lord Jesus Christ,” wittingly or unwittingly. Incorporation is a faith statement that Jesus is not sufficient; that He is incompetent and unable to protect the church; that His Word-charter is irrelevant to the real world. In essence, and incorporated church proclaims the death of God among men.

These “certain men” are on deacon boards, elder boards, and church committees. Beware! They will turn on the Biblical pastor if he does not cooperate with incorporation. When the government is god in the minds of “Christians,” Christians cannot be expected not to betray a pastor faithful to Scripture. They will betray a godly pastor in order to please the IRS.

Revelation 3:20 Behold, I stand at the door, and knock: if any man hear my voice, and open the door, I will come in to him, and will sup with him, and he with me.

This is not a salvation text, it is a revival text. What is Christ doing outside the church? He’s knocking to get in. Knocking to get in? What? When the church incorporates it invites the IRS into its heart to sit on its throne and expels Christ from his own temple. That knock at the door . . . can you hear it . . . its Christ seeking the permission of His church to be its king.

Revelation 2:15-16 So hast thou also them that hold the doctrine of the Nicolaitanes, which I hate. Repent: or else I will come unto thee quickly, and fight against them with the sword of my mouth.”

The term Nicolaitanes means “to rule over.” Many see in this a powerful clergy ruled church, but more than likely it refers to people who advocated registering the church with the state; that is, politically correct people who believed the church should submit to the government. In light of the context, it may be more appropriate to view Nicolaitanism as civil rather than religious; that is, those who taught absolute submission toward the Roman totalitarian super power for the sake of commercial gain. This passage is possibly a proscription against statism and absolutism in a culture where the state arrogates to itself all power and bows before no other. In such conditions the church must develop a policy of non-violent resistance with an emphasis on the Kingship of the Lord Jesus Christ. Resistance to tyranny is service to God.

Hosea 4:6 My people perish for a lack of knowledge.

I am convinced the I.R.C. §501(c)(3) crisis is not malicious on the part of pastors. Biblical pastors want to please God . . . they are simply ignorant of the legal entrapment.

3 A PROUD DAY

1. “No, I will not help you become a government organization nor will I assist you in abandoning Christ and making the IRS head of this church” “But, pastor,” one deacon stated quivering with fear, “We have to become an I.R.C. §501(c)(3) organization to receive tax deductions.” “That is not true. God’s church can’t be taxed. Besides, we are protected under the First Amendment!” A chill settled in the room. I knew this was going to be a fight—a fight as a shepherd to keep Christ’s Body under the authority of our Lord and His Word.
2. A little background: When I took on the senior pastorate of this small country church, we had about 30 in attendance. Over the next few years, by the grace of God, we quadrupled. We did not have a written contract. I told the church I would be their pastor but that I would not take a salary; that they should support me through love offerings. The church gave me a monthly gift

and increased it as they were able. The journey was pleasant and the fellowship was sweet. But, everything began to change. New people joined our sweet congregation. Deacons that worked for state corporations noticed we did not have Federal Incorporation papers. They were fearful their contributions to the church were not going to be tax deductible.

3. Months passed. The well of love that once blessed our congregation seemed to be drying up. A chill was in the air. Backroom meetings were frequent. The new deacon team made up of wealth men and government employees was shocked that I did not have a contract . . . that I had not signed W-4 forms . . . that W-2 forms were not filed on behalf to the IRS. I was escorted to an undefined, secret meeting. It felt like the all night trial of Jesus. "Pastor, we love you, but we want you to help us become an I.R.C. §501(c)(3) church . . . we want you to be our pastor . . . but we want you to give up your beliefs about being a "free church" and renounce your views on the IRS and taxation." They were thinking like corporate men, not Bible men. They seemed to be more concerned about staying out of trouble with the IRS than pleasing the Savior. "We want you to take a salary and to fill out W-4 Forms . . . so we can be in total compliance with the IRS." "We want to send the IRS yearly reports and if you owe any taxes, we will be glad to pay them for you . . . even if it is a hundred thousand dollars . . ."
4. A new government approved contract was offered. My answer was firm: "Gentlemen, my beliefs are not for sale." It was the proudest day in my life!!
5. I fought to "contend for the faith once delivered to the saints" and to keep the church under the headship of Christ. Having the IRS as the legal head of this Body nauseated me. I lost. Many good men who stood for freedom were forced out of the church. It was a nasty affair. But, my conscience was in tact. I do not blame these men. They were corporate men, men who worked for a government corporation. They simply could not grasp the concept of being a free church under Christ without the IRS. They taught me one of the greatest lessons of my life: *When government is god in the minds of Christians, they cannot be expected not to betray you.*
6. But, this problem was not unique to my former church. Incorporation and fear of the IRS is a national epidemic. People attend government schools and colleges and then enter the corporate world. Loyalty to Jesus, saying the Pledge of Allegiance to the United States, and paying "your fair share" is solid Christianity. Our churches are full of statist that believe the government is god and that it is the duty of the church to be under the authority of the United States, Inc. Since churches have incorporated our beloved country has seen the cessation of Bible reading in the Schools, an assault on prayer, the avalanche of pornography, the growth of feminism, an explosion in taxation, the rise of teen pregnancy, the slaughter of human babies, endless wars, Sodomites coming out of the closet, and infestation in drugs, the demeaning of the white man, the growth of big government and big debt, and the usurpation of multiculturalism. The nation is in a mess . . . and pastors are silent and sugar sweet . . . and church organizations are under a gag order. Chaos reigns. At the root of the problem is an enslaved, corporate Church that has deposed Christ and installed the IRS as head of its corporation. We have a crisis!

4 THE CRISIS OF INCORPORATION

2 Corinthians 6:14 Be ye not unequally yoked together with unbelievers: for what fellowship hath righteousness with unrighteousness? and what communion hath light with darkness?

- 1 7. No more “sugar and spice and everything nice.” The church is in a crisis. We have sold our
2 birthright for a mess of porridge. We have made a Deal with the Devil and reconverted our
3 churches back to Molech. Can anyone say, “apostasy?” Let’s stop all the hocus-pocus and
4 legalese and attorney scams and tell the truth about I.R.C. §501(c)(3) “church” organizations. The
5 church has published the death of God by rejecting Christ and turning to the government for legal
6 protection.
- 7 8. According to the Christian alert Network, the UN targeted all local churches for eradication that
8 refuses to register with the state and support NWO policies.³
- 9 9. Governments compete against religion for the devotion of the people. Devotion is best translated
10 into shekels and dollars. The government wants your devotion . . . and your money. The less
11 money going to the church and the more money going to Washington D.C., the better. When
12 Hitler came to power, he lamented the fact that Germany was a “Christian nation.” Meekness
13 didn’t fit into his religion of might and fight. He envied the Japanese where the ultimate value
14 was sacrifice for the father land. Germany’s SS wouldn’t allow any of its membes to belong to a
15 church or even attend church. Just showing up for work with the SS was all the religion its
16 members needed. And, there are many people in government today who have never attended a
17 true Christian church—who believe that devotion to government is all the religion America
18 needs.
- 19 10. But, they are smart enough to know they’d better not take on the church directly. The battle is
20 indirect . . . and coaxing churches to join the IRS Superchurch is one way to insure devotion to
21 the state. By making the pastor and church staff sign W-4 Forms, the state insures itself of a
22 monthly tithe . . . and the pastor’s devotion to the state. And, if truth were known, pastors
23 probably give more money to the government than they do their own church. Keep in mind, the
24 tithe in most churches is 10%, but the tithe to the federal government is around 30%. Unless a
25 pastor has Slick Willy as an accountant, he will end up giving more to the District of Criminals
26 than he does to God.
- 27 11. Pastor and deacons are rushing to join the IRS Superchurch. The most prominent and successful
28 certified public accountant firm in the nation today, that specializes in keeping churches out of
29 trouble with the Internal Revenue Service, is now boldly saying to the pastors of America that
30 they not only have to be “ordained by God, **but also the IRS.**”⁴
- 31 12. Chitwood and Chitwood of Chattanooga, Tennessee, is repeating this startling announcement to
32 pastors and church leaders. Without so much as a blush,
33 Michael Chitwood, the main speaker, says besides the above
34 quotes, **“Pastor, if you don’t get your house in order, get
35 ready, you are going to have a jail ministry”** as he
36 practically screams out to those present as to what pastors
37 and church leaders must do **to avoid jail time and the**



³ The Christian Alert Network, PO Box 11746, Kileen, Texas, 76547, updated September 2003: Online source: unregisteredbaptistfellowship.com/docs/TheChurch.ppt

⁴ Greg Dixon, “Internal Revenue Service: PASTORS MUST BE ORDAINED BY THE IRS;” Online resource: http://www.theForbiddenKnowledge.com/hardtruth/irs_pastor_ordained.htm.

confiscation of church property by the federal government.⁵ Instead of spreading truth, Chitwood spreads fear.

Chitwood frightens pastors by advertizing, “**Just because your right with God doesn’t mean you are right with the IRS.**” Chitwood teaches justification by faithfulness to the government. They also say that the IRS is dictating terms to the churches by declaring in clear and no uncertain terms that, “The government doesn’t want your Bible, they want your checkbook!”⁶



13. The Baptist have sold their birthright for a bean soup. The Baptist Faith and Message 1963 states the church and state should be separate . . . but the Southern Baptists have violated their own statement of faith:

*Adopted by the Southern Baptist Convention
May 9, 1963*

XVII. RELIGIOUS LIBERTY

*God alone is Lord of the conscience, and He has Left it free from the doctrines and commandments of men which are contrary to His Word or not contained in it. **Church and state should be separate** [but they are not].. The state owes to every church protection and full freedom in the pursuit of its spiritual ends. In providing for such freedom no ecclesiastical group or denomination should be favored by the state more than others. Civil government being ordained of God, it is the duty of Christians to render loyal obedience thereto in all things not contrary to the revealed will of God. **The church should not resort to the civil power to carry on its work** [But SBC churches have incorporated with the state]. The gospel of Christ contemplates spiritual means alone for the pursuit of its ends. The state has no right to impose penalties for religious opinions of any kind [But it does and the Baptist love it this way]. The state has no right to impose taxes for the support of any form of religion [But it constantly threatens to take away the church’s tax exempt status]. A free church [there is not a free SBC church in America] in a free state is the Christian ideal, and this implies the right of free and unhindered access to God on the part of all men, and the right to form and propagate opinions in the sphere of religion without interference by the civil power.*

14. Greg Dixon testifies to the following: Besides giving the pastor his job description, which is based on the Roman Catholic model of worship and polity, the IRS is demanding many other

⁵ Ibid., Dixon.

⁶ Chitwood and Chitwood, CMTTC Conferences. Online source: <http://www.cmtc.org/c/index.htm>.

things that **are clearly designed to make the IRS Commissioner the new head of the churches in America.** Some of these demands are as follows:

- The church must collect a Federal ID (Social Security) number from visiting evangelists, missionaries, preachers and singers before they invite them to the pulpit.
- They must give a Form 1099 to any minister who receives up to \$600 in a years time, which includes missionary support. If the ID is not received, the church leaders must **withhold a jeopardy assessment of 39% on the spot and send it to the IRS.** They must agree to the IRS definition of benevolence.
- **They cannot deal in cash at any level,** but must deposit all offerings into a checking account and write checks for every purpose. This means, of course, that the church, in order to conduct its ministry, has to have an Employer Identification Number which must be provided by the IRS by filing Form SS-4 which a true New Testament church could never do and remain obedient to her Lord. In fact, church leaders would have to misrepresent the church as a religious organization rather than a N.T. Church to do so.⁷

15. Greg Dixon says church leaders are required to be informants against their members. Sermons must be politically correct. Regarding candidates for political office, there must be silence. No literature about a party or candidate or public policy can be distributed to members—at least from church funds.

16. Come shekels; come shackles. If your church doesn't shackle itself to the IRS and account for the shekels going through its books, you can expect a visit from the IRS/BATF. Form 1023 requires the candidate church to submit details of its financial records, assets, plans, fundraising, offerings, salaries for IRS approval.

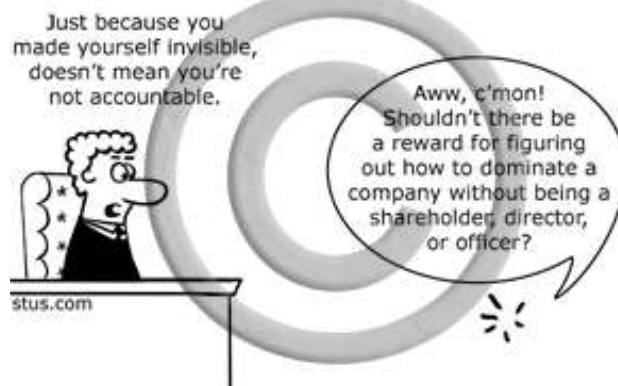
17. The IRS assigns nine specific Catholic, sacerdotal duties to the Baptist pastor. All necessary for salvation in the Catholic system—a position opposed to the Bible which states that baptism and communion are memorials of the death, burial and resurrection of our Lord Jesus Christ.

The nine duties are: baptisms, weddings, serving the Eucharist (the Catholic sacrament of communion), teaching , spiritual counseling, christenings or baby dedications, administration of church affairs and the regular conducting of worship services. If the pastor does a substantial number of these things, he will receive very lucrative tax breaks. This is in clear violation of the scriptures concerning the doctrine of the Nicolaitanes which the Lord Jesus said that He hates (Revelation. 2:6, 2:15). It is the setting up of a privileged class of clergy with benefits from the state that lay members do not receive.⁸

⁷ Ibid., Dixon.

⁸ Ibid., Dixon

18. Uncooperative Christians have been labeled “terrorists.” Alex Jones’ 2001 documentary film 9/11: The Road to Tyranny featured footage from a FEMA symposium given to firefighters and other emergency personnel in Kansas City in which it was stated that the founding fathers, Christians and homeschoolers were terrorists and should be treated with the utmost suspicion and brutality in times of national emergency. The state now believes that all religions are equal and that good Christian groups will conform to public policy and the new world order.⁹



Furthermore, the MIAC Report stated that Christians, homeschoolers, constitutionalists, supporters of Ron Paul or Chuck Baldwin, “rightwing” militia groups, income tax resistance groups, anti-abortion activists, and any opposed to illegal immigration were domestic terrorists; that is, any group not cooperating with the liberal, democratic political agenda is a threat to national security.¹⁰

The FBI ask people to work with law enforcement in a plan called “*The Joint Terrorism Task Force Program*,” and to report to the FBI any of the following: “Defenders of the Constitution,” “Paramilitary Training Groups,” “Common Law Movement Proponents,” people who “Request authority for a stop,” people who “Attempt to ‘police the police’,” and any people who object to police intervention based on “numerous references to the US Constitution.”¹¹

19. The church which should be under the authority of the Lord Jesus Christ is now under the authority of Caesar. In *Hollins v. Edmonds*, Court of Appeals of Kentucky 616 S.W.2d. 801 (1981) the court held,

"Once the church determined to enter THE REALM OF CAESAR by forming a corporation, it was required to abide by the rules of Caesar, or in this case, the statutes of the Commonwealth of Kentucky."

20. In Russia, the government persecuted the underground church because the true church refused to register with the state. There is no persecution of the church in America because all have registered with the State. Why would the government persecute a church organization that cooperates fully with its policies? And, why would a true church suckle up to the breasts of the whore of Babylon in order to avoid hostilities?

⁹ Paul Joseph Watson: “War on Terror’s New Targest: Veterans, Tea Partiers, Anti-Fed Activists,” Alex Jones. INFOWARS.COM, August 18, 2011. Online Resource: <http://www.infowars.com/war-on-terrors-new-targets-veterans-tea-partiers-anti-fed-activists/>

¹⁰ Kurt Nimmo: “Secret State Police Report: Ron Paul, Bob Barr, Chuck Baldwin, Libertarians are Terrorists,” Alex Jones. INFOWARS.COM, March 11, 2009. Online Resource: <http://www.infowars.com/secret-state-police-report-ron-paul-bob-barr-chuck-baldwin-libertarians-are-terrorists/>

¹¹ Angel Shamaya: “Public Servants” Going After “Constitutional Terrorists,” Alex Jones. INFOWARS.COM, November 14, 2001. Online Resource: http://www.infowars.com/constitutional_terrorists.htm

21. The irony of all this is that the church which preaches the resurrected Christ and the gospel of eternal life does so by converting itself into a dead, lifeless corporation; the church which professes to be organized under the authority of Christ is practically and legally organized under the authority of the IRS; the church which is suppose to be the bride of Christ fornicates with the whore of Babylon; and, the church that is suppose to be subject to the law of God is legally subject to the laws of the federal government. What's wrong with this picture?

5 FACTS ABOUT CORPORATIONS?

22. **Corporation:** An artificial person or legal entity created by or under the authority of the laws of a state. An association of persons created by statute as a legal entity.

"A corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises and holds them subject to the laws of the state and the limitation of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its rights to act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and ascertain if it has exceeded its powers"
(*Hale v. Henkel*, 201 U.S. 43).

23. **Corporations are created by the state:**

"A corporation derives its existence and all of its powers from the State and, therefore, has only such powers as the State has conferred upon it. Power is used here to mean the legal capacity to execute and fulfill the objects and purposes for which the corporation was created, and the source of this power is the charter and the statute under which the corporation was organized." ¹²
(*Smith and Roberson's Business Law*)

Children are born to a family because of the conjugal acts of a husband and wife. Likewise, corporations are born because of the conjugal acts of a church with the whore state. The difference being that every corporation birthed by the IRS is stillborn. But, church leaders are so proud of the baastard corpse, they carry the cadaver with them year after year.

24. **Corporation are dead "persons."** The term "corporation" comes from the word "corpus" which means "a body." We get the word "corpse" from this term which means "dead body." Thus, corporations are lifeless, cold, non-sentient, fictional, legal, dead "persons". When churches fornicate with Washington D.C. and their whore, the IRS, they commit necrophilia?
25. **Corporations are spelled in all cap letters** while living beings sign their name in upper and lower case letters. When a notary acknowledges a signature, he must sign his name in black because he represents the dead corpus of the STATE. Sentient beings sign in blue ink which

¹² Len Young Smith and G. Gale Roberson, *Smith and Roberson's Business Law*, West Publishing Company, 1966, page 796

represents blue, living blood. Thus, a corporation is a dead, lifeless fictional “person,” a creature of the State subject to state statutes.

26. **A corporation is a legal “person.”** So how does someone become a “person”

There is only one way. Contract! You must petition the IRS for permission to volunteer to become a STATE person. You must volunteer because the U. S. Constitution forbids the STATE from compelling you into slavery.

27. **“Corporations are not citizens....** The term citizen... applies only to natural persons... not to artificial persons created by the legislature” Paul v. Virginia, 8 Wall. 168, 177; see also the Opinion of Field, J., in the Slaughterhouse Cases, 16 Wall. 36, 99.

28. **Corporations are created to avoid responsibility.** We live in a maximum liability universe, but corporations are created for the fiction, limited liability universe of man’s utopia. For that reason, they are called “limited liability corporations.” Corporations, unlike people, can exist in perpetuity. Corporations can hold property without having to pass it on to heirs. Likewise, a corporation can be sued. Because it is a “dead” fiction, it cannot defend itself. All corporations must be defended by BAR attorneys.

In contrast to a dead, artificial entity created by the state is the true church—the living corpus of Christ in union with Him. Like a corporation, the church has a charter that empowers its activities as well as limits its authority. Its charter is the Word of God and every command empowers or limits the church’s activities. Unlike the corporation, the church can defend itself.

29. **Corporations are subject to the laws of its creator.**

“A corporation is a creature of the state. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises and holds them subject to the laws of the state and the limitation of its charter.” (Hale v. Henkle).



The Supreme Court stated the following about corporations:

*“Upon the other hand, the corporation is a creature of the State. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the State and the limitations of its charter. Its powers are limited by law. **It can make no contract not authorized by its charter.** Its rights to act as a corporation are only preserved to it so long as it obeys the laws of its creation.”*

"There is a clear distinction in this particular between an individual and a corporation in that the latter has no right to refuse to submit its books and papers for examination at the suit of the State. While an individual may lawfully refuse to answer incriminating questions unless protected by

an immunity statute, it does not follow that a corporation vested with certain privileges and franchises may refuse to show its hand when charged with an abuse of such privileges."¹³).

30. In summary, we learn the following about corporations:

- A corporation is a creation of the state, not God.
- A corporation is a legal person without natural rights.
- A corporation is subject to its master, the state.
- A corporation is created for the “benefit of the public.”
- A corporation is a state franchise that receives privileges alien to common rights.
- Incorporation is a “privilege” and not a duty;
- A corporation is subject to the statutes governing its charter.
- A corporation is not “naturally” tax-exempt. It is tax exempt by the grace of the state.
- A corporation is simply a business.
- A corporation must obey its creator, the state!

6 HISTORY OF INCORPORATION

31. **The modern corporation has its roots in ancient Rome** to as far back as 250 A.D. Because Rome desired to keep the peace and because it feared “unauthorized” political assemblies, it promoted incorporation. Rome’s great skill was incorporation. Rome did not care if these *ekklesias* were education, political, or religious. But, it did care if these groups were “licit” (licensed); that is, that they gained permission from Roman civil authorities to operate. Under Roman law, Caesar was the head of all Rome’s corporations because all corporations owed their existence to the Roman state. (Church Incorporation-The Great Apostasy, 2007)
32. Thus, hostilities broke out against the church by civil authorities because **the church refused to incorporate with Rome**. Eager to show their loyalty to Caesar, zealous civil rulers sought to pressure local churches into compliance with public policy. Jesus was Lord by virtue of His death, burial, and resurrection. How could church leaders turn over the Lord’s possession to be governed by the laws of the state? Jesus stated a principle, “Give unto Caesar what belongs to Caesar and unto God what belongs to God.” To the early Christians, the church belonged to God. How could they give what was God’s (the church) to be governed by Rome? Thus, the early church willingly accepted their rejection by the state so they might “obtain a better resurrection.” John says that, “that for his name’s sake they went forth, taking nothing of the Gentiles—that is,

¹³ Hale v. Henkel, 201 U.S. 43 at 74 (1906).

in their service to Christ they took no “privileges,” no “benefits,” no “franchises” no “protection,” and no “money” from the pagan state [Hebrews 11:35; 3 John 7].

33. **Incorporation was well known in Europe** and practiced all over the world. Obtaining permission of the state has been important to all kinds of commercial enterprises. But, incorporation was not practiced by churches in early America. To incorporate, an enterprise needed “money” and the “permission” of the state legislature to function as a corporation. For one, the entity had to prove to a body of legislators that they could not function any other way. Most businesses operated as sole proprietorships. Virginia put it in writing to “forever prohibit the incorporation of any church.”

34. **When the Episcopal Church in Alexandria, Virginia** tried to incorporate with the United States Government, Madison vetoed the bill:

*"Because the bill exceeds the rightful authority to which governments are limited by the essential distinction between civil and religious functions, and violates in particular the article of the Constitution of the United States which declares that 'Congress shall make no law respecting a religious establishment.' The bill enacts into and establishes by law sundry rules and proceedings relative purely to the organization and polity of the church incorporated... This particular church, therefore, would so far be a religious establishment by law, a legal force and sanction being given to certain articles in its constitution and administration."*¹⁴

35. **James Madison** stated:

There is not a shadow of right in the general government to intermeddle with religion.

This subject is, for the honor of America, perfectly free and unshackled. The government has no jurisdiction over it.

36. Of Madison's historic veto, constitutional law professor John Eidsmoe states in his book, *Christianity and the Constitution* (Eidsmoe, 1987):

*His reason was that incorporation was a form of licensing by which government gave churches permission to operate. Therefore, incorporation was superfluous; government has no jurisdictional authority to tell churches they can or cannot operate.*¹⁵

37. Incorporating through state legislators was cumbersome and expensive. But, when **New Jersey modernized their incorporation laws**, EVERYTHING CHANGED! By placing the incorporation process with the Secretary of State, incorporating became a simple matter of paperwork. Other states fell in line like a bunch of first grade children at the drinking fountain. Kershaw said other industrialist tycoons, such as Cleveland Dodge and John Wanamaker, who sat on the boards of other mainline denominations, also encouraged their denominations to

¹⁴ Peter Kershaw, 2000, p. 66

¹⁵ Ibid., Kershaw

incorporate, based upon their theories of "improved efficiency." This was the industrial age and industrialists had rapidly become "corporate men." In their worldview, the church too must become "modernized," and incorporation was a necessary element of modernization.

38. **Andrew Carnegie**, a wealthy industrialist who sat on the board of directors for the largest Presbyterian denomination (PCUSA), was first to encourage his denomination to incorporate. Carnegie did so not because of all the reasons we hear today. Not once did he ever even mention limited liability protection. Rather, Carnegie spoke highly of the corporation, based upon its alleged "efficiencies."¹⁶

39. Businesses all over the nation incorporated with the state for the privilege of "to sue and be sued." It was an industrial age. America was the richest nation in the world. Incorporation became a status symbol and the government soon saw the tax advantage of having businesses incorporate with the federal government. Carnal corporate business men, sitting on boards of churches eyed the offerings and said, "Why this waste on Jesus?" (Matthew 26:8); "think how more efficient you could be if you became a BATF approved church," or something to this effect.

Comfortable with the business environment and not so comfortable with the Biblical model of church leadership, the Judases of the church recommended the church incorporate. Each knew a Pharisaical, British trained attorney, many of them Jews, who would gladly take funds to "attorn" the church over to the government. Walla! God's people made a deal with the Devil and signed over church property to the pagan state. God's living church became a cadaver. The poor pastor, who nothing of law or the business model, reluctantly and in some case enthusiastically put his stamp of approval on the action. What could be better than being a "state approved church"? The answer, of course, is a Christ approved church.

40. **In 1954 Lyndon Baines Johnson**, a cabalist Jew and a political scumbag, was sick and tired of Texas Baptists preaching against his liberal politics. Johnson declared war on the church and devised a clever scheme to silence Ambassadors of Christ who opposed his schemes. LBJ's great society did not include the Ten Commandments or a church on Main Street. He proposed to Congress that in exchange for "tax-exempt status" the church would have to agree to keep silent on political matters which the government considered offensive. Organizations placed in the I.R.C. §501(c)(3) category must not "participate in or intervene in, including the publishing or distributing of statements, any political campaign on behalf of or in opposition to any candidate for public office".

Johnson's great society included funding abortion and community action agencies such as Planned Parenthood, the ACLU, the National Lawyers Guild, union organization, lesbian groups, Head Start programs, and other worthless political activist groups which undermine the family. Johnson's legislation placed a gag order on churches opposing godless legislation. LBJ's great society was "every man doing what was right in his own eyes," and he didn't want churches interfering with his utopian plan. It was LBJ who tried to spend America into prosperity. Ironically, I.R.C. §501(c)(3) church organizations have less freedom than advocates of abortion and sodomite marriages. Moslems are protected. Christians are free game.

¹⁶ Ibid.; Kershaw

41. Young pastors, ignorant of law and lacking conviction about NT church principles in the Word of God, sheepishly capitulated to the recommendations of powerful business men on church boards to incorporate. Think about it! In a good church, the poor pastor is sitting at a board meeting composed of the wealthiest people in the community—men who make ten times what the pastor is making. These financiers of the church are concerned about “tax-deductable” gifts to the church. They want insurance their “gifts” to the church are recognized by the IRS (not Jesus)! They tell the pastor that unless the church incorporates, they can no longer give to the church.



"What a relief! I thought you were someone from the IRS."

Bewildered by the financial hoop de la and legalese, pastors, without going to God's Word, capitulated. Unwittingly, they sign the death warrant for God's church and bury it in the graveyard of dead corporations. Suddenly, the pastor's church has an alter ego—the haunting voice of dead corpse. His church treasure becomes the uncompensated tax collector for the IRS. Prayer meetings turn into business meetings. The work of shepherding God's sheep shift to building a solid, financial corporation. Gifts given to the pastor become a “salary.” The Judas treasurer reveals the financial secrets of the church and the pastor to the IRS. Nothing like having a secret informant in the group. They left hand had to know what the right hand was doing so the treasurer created a giving record for all its members so they could obtain more money back from the IRS. The pastor's name is registered with the State as CEO of the state's new corporation. He is now a government employee of a United States. He became the Chief Executive Officer of a black, dead, fictional I.R.C. §501(c)(3) Organization registered as the CEO on Dunn and Bradstreet. Whoopee!

42. But, all this was treason to Christ. Instead of practicing public religion, churches practice private religion; instead of speaking out against public immorality, Christians retreated to practice a form of private pietism.

7 TRAGIC RESULTS OF INCORPORATION

What happens when a church incorporates?

43. **It betrays Christ.** When a church incorporates with the IRS, it rejects the Headship of Christ and appoints the IRS as head of the I.R.C. §501(c)(3) church organization. Any "church" that is incorporated has deposed Jesus Christ from His rightful position as Head over His own Body and has surrendered that Body to the dominion of the State.

44. **It commits treason to Christ.** Treason is a betrayal of trust. More people are concerned about committing treason against the government than they are about committing treason against God. Treason to the United States is punishable by death, but treason to the state can only happen with an elected official. When a church marries the world, it commits adultery against Christ. When a church applies to be an I.R.C. §501(c)(3) organization, it abandon's its Charter. To reject Christ as the Head of the church and to legally appoint the IRS as head of the new I.R.C. §501(c)(3) church organization is treachery—a violation of His trust, plain and simple.
45. **It makes a Deal with the Devil.** The Devil used Herod to kill John the Baptist. He used Herod, and the Sanhedrin, and Pilate to execute Christ. The Devil used Rome to murder Peter and Paul. Every apostle lost his life at the hands of some government administration. Satan is the “god of this world” and He has his minions in high places. When a church incorporates it makes a contract with the IRS . . . it joins the Church of the Almighty Dollar . . . the IRS Superchurch . . . and is there any doubt that the Infernal Revenue Service is the most Devilish agency on Planet earth? That it is the Great Satan?
46. **It castrates itself.** In today's “church” the testosterone levels are low and the estrogen levels are off the charts. The Lord's church has allowed itself to be emasculated by the United States government's poisonous propaganda program of the illusive “tax exempt” status. Church leaders shake with fear when challenged to confront government or claim their guaranteed, First Amendment rights as iterated in the United States Constitution. The courts have always recognized “...a church is not an entity recognized in law”, therefore the courts have no jurisdiction over a real church. The courts are set up for corporations, not sentient beings.
47. **It places itself in union with such despicable, wicked, Satanically-controlled I.R.C. §501(c)(3) groups** like the Planned Parenthood Assassins, atheists, the church of Wicka, flesh pedaling pornographers, pedopiles, and hundreds of other worthless, vile, anti-Christ organizations.
48. **It commits spiritual suicide.** The church is “in Christ.” Like a baby in the womb, its life is dependent on the Head of the body. When a church detaches itself from Christ and attaches itself to a corpse state, its life cannot be sustained. Incorporation means death to the people of God because the church no longer functions as a church. It just rolls around the graveyard of corporations trying to figure out how to stuff more people into its coffin.
49. **It practices voodoo and black magic.** When in the pulpit, pastor teaches that the fl ock is to worship Christ and to worship him by giving to the Lord. This is correct! But, if this is an I.R.C. §501(c)(3) organization, the minute that “offering” goes into the church office, the black spirit of incorporation slithers into the room and the accountant practices the Satanic art of black magic: “*Abra cadabra, abac, Melkh, Aboo Bambara . . . a frog's tail . . . some toe nails . . . a chicken feather. . . a few touches of the key board . . . and Walla:*”



- A ministry is transformed into a “business.”
- Deacons are transformed into “corporate executives.”
- The offering is transformed into an “income.”
- Gifts are transformed into “taxable income.”
- Love is transformed into an “obligation.”
- Worship is transformed into allegiance to the United States.
- The church pastor is transformed into a CEO of a business organization.
- The church is transformed into an I.R.C. §501(c)(3) organization
- Secret giving is transformed into a financial record.
- Sacrificial gifts are transformed into “deductions.”
- The church treasure is transformed from a disciple into a Judas tax collector for the IRS.
- Church staff are transformed into government “employees.”
- Church law is abandoned and replaced with tax law.

50. **The church is transformed into a business:** “Take these things hence; make not my Father's house an house of merchandise [emporium]” ordered the Savior [John 2:16]. Not only does it have its charter and articles of incorporation on file with the Secretary of State, but it is also required to list a President, Vice-President, Secretary, and Treasurer. None of these offices were instituted by Christ for His church (Ephesians 4:11-12), because they exist to control the business dealings of a corporation, not the holy duties of the Body of Christ.¹⁷

The irony of all this is that the corporation pays the pastor a salary to teach his flock how to live by faith!

51. **It becomes an organization instead of a living organism.** The church is part of Christ's Body and as such is a living organism by virtue of our Lord's resurrection. An incorporated Church is not an organism, but an organization. An organization is a creature of the State, and as such must hold allegiance to the creator of their organization—the state.

52. **It proclaims the death of God among men.** When a church incorporates to become an I.R.C. §501(c)(3) Organization it publically renounces Christ as Lord; mutinies against the Headship of Christ; publicly confesses that Jesus Christ is no longer competent to govern His people; that Christ is impotent and can no longer protect and provide for His own church. God is dead!

53. **It breaks its Charter.** The church is the institution ordained and established by Jesus Christ Himself. It's Charter is the Word of God based on the new covenant and the shed blood of Christ. No church has Christ's permission to delegate its authority to the state. Christ has never

¹⁷ The Truth About Church Incorporation. Online source: <http://www.ecclesia.org/truth/501-church.html> (The Truth About Church Incorporation)

delegated His authority to the any civil jurisdiction to rule in the affairs of His church. The churches charter is in heaven, organized in heaven by heaven's authority. The church has no power, no right, no authority to surrender its sovereignty to a godless, pagan state. And, if it does, it commits ultra vires acts and all its work is "null" and "void."

54. **It grants permission to the state to do the work of the church.** The only purpose of government is to protect individual rights. But, when a church joins the IRS Superchurch, the state takes on the duties of the church and feels it has to be charitable. Thus, the nanny state is born . . . and today America is known as the welfare state. Liberals are demanding the state provide free education, free lunch programs, free health care, free birth control, and free everything. All of this costs money and the nanny state is busy creating new ways to finance all its nanny state programs.

55. **It gives up its God-given rights.** When a church becomes an I.R.C. §501(c)(3) organization it gives up its natural God-given rights as secured by the First Amendment and receives its legal rights from the government whatever they might be.

"[A] corporation is not considered as a person within that clause of the fifth amendment to the constitution which protects a "person" against self-incrimination" Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law, p. 787.

Consider this Supreme Court ruling:

"[A] corporation is not considered as a person within that clause of the fifth amendment to the constitution which protects a "person" against self-incrimination" Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law, p. 787.

"Whenever a corporation makes a contract it is the contract of the legal entity ...The only rights it can claim are the rights which are given to it in that charter, and not the rights which belong to its members as citizens of a state" Bank of Augusta v. Earle, 13 Pet. 586).

Understand, a corporation has no rights, only privileges. And these may be revoked any time its creator sees fit. Individual members ("share-holders" or "corporate franchises") also surrender their rights on account of their legal union with the corporation. Thus, the IRS may audit the corporation's financial records at any time, because, as one former IRS commissioner stated, **"The churches... hold in trust that which belongs to the government."** This is the law, and it cannot be changed by amendments to church by-laws, or even by the good intentions of church leaders, or by claiming Scripture.

56. **It voluntarily appoints the despicable, godless IRS as legal head of its organization.** The IRS, not Jesus, become the great mediator between god and man. The I.R.C. §501(c)(3) contract appoints the the IRS to be the final arbitrator and authority of what is and is not a church—something



the government has no authority to do; to certify religion and to state who we can worship, what we can or cannot believe, and who we can give our tithes to. It is sheer madness when the church feels compelled to go to sinners to seek legitimacy. This is like asking the Canaanites for permission for Israel to be a nation in Canaan.

57. **It causes the CEO to masquerade around as Biblical Pastor.** The CEO is double minded in that he pretends to be a pastor but is legally an underling of the state, an executive of a commercial business. In his own mind, the preacher is a pastor of God's flock; but, in the mind of the IRS, the preacher is a government employee responsible for managing their corporation. And, when push come to shove, the mind of the IRS will always prevail!!!
58. **It unlawfully creates employees of the government.** Since the mid-1980s, church boards have been making "legal decisions" to classify their ministers as "employees" for Social Security purposes; that is, they are practicing law without a license. The IRS exists to regulate revenue which is internal to the federal government. Consequently, in the Internal Revenue Code, an "employee" is specifically defined as follows: "an officer, employee, or elected official of the United States, a State, or any political subdivision thereof" (26 U.S.C. §3401(c)). By illegally classifying the pastor and his staff as an "employee" who earns "income," the incorporated church is unknowingly identifying him as one who works for the federal government.
59. **It becomes a creature of the state** instead of a "new creation" in Christ. When a sentient person places their faith in Christ, they are born again, and become a new creation (2 Corinthians 5:17). When a church places its faith in government, it is *stillborn* into a "legal person," a "creature of the state," in the dead fictional world of corporations.
60. **It turns a church into a franchise.** According to law, "a corporation must have a franchise" Who are the franchises of an incorporated church? The congregation, of course? In corporate, legal terms, the congregation becomes the "shareholders" in the business. This is proven by the fact that the so-called "congregational meetings" of the incorporated church must follow the legal guidelines of any other corporate meeting. For example, motions must be made and minutes must be kept of the proceedings, and financial records must be kept according to IRS standards. By-laws must be maintained and any additions (amendments) must be voted on by the members of the church. Where is any of this in the Bible? (Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law, p. 786.)
61. **It agrees to be a servant of the government and must obey the IRS.** The church should be a servant of the Christ, but when it signs the I.R.C. §501(c)(3) contract, it agrees to be a slave of the government and to serve "public policy."
- "As a general proposition, a party is held to what he signs.... One cannot obtain a release from contract liability upon the ground that he did not understand the legal effect of the contract" ¹⁸*
62. **It is transformed from "salt" into "sugar."** Jesus could say of the early church, "You are the salt of the earth" (Matthew 5:13); but, if Christ were comeback today He might say of the I.R.C. §501(c)(3) church organization, "You are the super sugar puffs of America." In becoming an I.R.C. §501(c)(3), the church has lost its "snap, crackle, and pop."

¹⁸ Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law, p. 70

63. **It commits cowardness** because its pastor/CEOs has to crawl to Caesar with bones shaking and quivering seeking the grace of the State to please not tax the church.

“On moral matters where right and wrong are involved, and where the Bible clearly speaks, many preachers have so compromised and sold out, and are so afraid of their congregations, that they cannot give the clear Word of God. God pity the preacher who is afraid to preach against sin just because somebody will cry 'politics'!”¹⁹

64. **It is effectively gagged, harnessed, and penned.** By law, it cannot preach against public policy—and public policy permits the murder of the unborn, socialism, Sodomite perversions, and theft in the name of taxation. Pastors need to repent for letting their church become “an arm of Rome” and bowing to the will of the state as opposed to seeking “thy will be done.”

65. **It converts back to paganism and practices Baal worship.** Baal was state worship. The term “Molock” is a perversion of the Hebrew word “Melech,” which means “king.” Molock or Malcom or Baal were all terms describing a religious-political system that saw the state as the ultimate authority on earth. To die for the state was to die for God. The Roman gladiators said, “Hail Caesar, we who are about to die, salute thee.” When a church becomes an I.R.C. §501(c)(3) organizations it forsakes Christ and coverts back to paganism—the practice of treating government as a god. (Not profession, but practice). Churches don’t profess the state is a god; churches practice the state is god.

“Ichabod' will be written about the church that soft-pedals on unpleasant truth or that stands not unwaveringly for 'the faith once delivered.’”²⁰

66. **It ceases to be a church and becomes an organization.** Read the statutes. When a local church converts to paganism, it ceases to be God’s church. It becomes a member of the IRS superchurch called charitable or religious organizations. It is demoted from being the corpus of Christ to become the corpus of government.

67. **It ceases to be a prophet;** i.e., when a church incorporates it becomes a “non-prophet organization.”

68. **It violates all privacy rights.** In January of each year, members and contributors will receive an itemized report of their financial contributions to the church for tax purposes. The church treasurer-IRS agent distributes contribution records that shows a beginning and ending “balance” for each member. Doesn’t this practice directly contradict the Lord’s command about giving alms before men (Matthew 6:1-4). So much for eternal rewards (Matthew 6:4). .

69. **It deposes Jesus Christ** from His rightful position as Head over His own Body and has surrendered that Body to the dominion of the State.

70. **It undermines covenant responsibility.** The corporation is organized for the purpose of “limited liability,” which means that the corporation cannot be held legally responsible for the actions of the individual members: “A corporation... should be distinguished from the individuals who

¹⁹ John R. Rice... Here Are More Questions: Question: Should politics and religion be mixed?; by Dr. John R. Rice, pg. 250, Sword of the Lord Publishers; 1973, ISBN: 0-87398-157-X

²⁰ Dr. R.G. Lee, from the powerful sermon, PAYDAY SOMEDAY!

compose it and those who control it as well as from the property which it owns" [Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law, p. 785]

71. **It becomes like the whore of Babylon.** This is not just rhetoric. The Apostle John calls the Roman Commercial System ruled by the Great City of Rome, the Whore of Babylon. Babylon, the first city to enslave men and develop an economy on slave labor has a spirit and that spirit morphs its way through history. Today, the whore of Babylon has morphed its way into Washington D.C. and behaves very much like the city on seven hills. To join the I.R.C. §501(c)(3) club is to copulate with the the whore of Babylon as a state concubine.
72. **It becomes full of pride.** The I.R.C. §501(c)(3) church is more than likely to see itself as a legitimate state approved, non-taxable organization and to see all the small, struggling churches who rent store fronts as illegitimate churches. Since when does a church become legit by gaining the approval of the state?

Do not hear what is not being said!! This criticism of I.R.C. §501(c)(3) churches does not mean, however, that when the visible, local corporate Body of Christ converts to an I.R.C. §501(c)(3) that the people cease to be Christian people. What has changed is the legal status of the community, not the constitution of the individual believer. The gospel does not change, but its handlers may be very selective in what they preach and teach. One can still go to an I.R.C. §501(c)(3) church organization and hear a very good message from the Bible. What has changed is not the Scripture, but the ability of the corporate community to actively be the church as the church to the state and its subsidiaries.

7.1 HOW DID THE I.R.C. §501(c)(3) TRAVESTY HAPPEN?

73. Jude tells us how this happened:

*Jude 1:4 For there **are certain men crept in unawares**, who were before of old ordained to this condemnation, ungodly men, turning the grace of our God into lasciviousness, and denying the only Lord God, and our Lord Jesus Christ.*

These "certain men" are not street thugs and religious nuts, but wealthy men, corporate executives, government bureaucrats, engineers, elected officials, and Philadelphia lawyers. They don't wear clergy garb or have a scraggly old beard hanging down to their chest. These men wear blue suits and are educated in the ways of the world. These worldlings weasel their way on to church boards. They are not Bible students or theologians. They are business men acquainted with the corporate world. Loving money and esteem more than God, they want the the church to be "state approved" so they can receive a tax deduction for their contributions to the organization. They will not yield. They only know the corporate world and they demand the church become "tax exempt." A godly pastor with no knowledge of law is no match for these "experts" on incorporation. Surrender or be "fired!" These men are in revolt against God's word and they don't mind ripping God's flock apart to get their will done in the church. That is the ultimatum. John Rushdoony explains:

*Is it necessary to give further examples? **More pastors lose pulpits for their faithfulness to Scripture than for any other reason.** Trifling excuses are found to make possible the dissolution of a pastoral relationship. Open sin is condoned, and simple faithfulness is despised. The telephone rings regularly to bring reports of fresh instances of churches **in revolt against God and His word.** Gary North is right. Humanism's accomplices are in the church (Christian Reconstruction, III, 2).*

Within the church, the modernists first advocated the state as God's voice and instrument. Wellhausen, the German leader of the higher criticism of the Old Testament, declared: "We must acknowledge that the Nation is more certainly created by God than the Church, and that God works more powerfully in the history of nations than in Church history."

*Behind all this is the question of authority: is it from God, or from man? If God is the sovereign authority over all things, then His law-word alone can govern all things. **Religion, politics, economics, science, education, law and all things else must be under God, or they are in revolt!***

If the ultimate authority is man, then all things must serve man and bow down before man's authority.

*A church which denies God's authority will be in no position to resist the state's authority. It will look to authorities other than the Lord's for its justification, and, in yielding to the state, it will do so in **the spirit of cooperation, not compromise**, because its true fellowship is with man and the state, not the Lord.*

74. This has happened because Christian men have departure from God's Word as the standard for holiness. The Bible is no longer man's absolute Authority. People will follow their feelings, tradition, and their own reason before they will follow the Scripture. We are living in the age of Luke Skywalker where man has been instructed by the Obi-Wan Kenobi to follow His feelings. John Rushdoony explains:

*"Sentimentalism is a cluster of ostensibly private feelings which always attains public and conspicuous expression" (p. 307). **The focus in sentimental religion shifts from God's word to man's feelings, and from basic doctrine to psychology and human needs.** The doctrine of the sovereignty of man means the sovereignty of the total man, and all his feelings. **We have a generation now whose concern is themselves, whose self-love blots out reality and truth.***

75. Chrysostom, in dealing also with conflict with Caesar, warned his people, in *Concerning the Statutes*, Homily III, 19:

"This certainly I foretell and testify, that although this cloud should pass away, and we yet remain in the same condition of listlessness, we shall again have to suffer much heavier evils than those we are now dreading; for I do not so much fear the wrath of the Emperor, as your own listlessness. "

Here Chrysostom put his finger on the heart of the matter: the threat was less the emperor and more a listless and indifferent church. The same problem confronts us today. ***The greater majority of church members do not feel that Christianity is worth fighting for, let alone dying for.*** (Rushdoony, 2004)

76. One reason given by "Bible believing" churches, especially Baptist, is that the issue of whether to incorporate and/or get 501(c)(3) status is an important issue, but it is not the most important issue; therefore, they reason, if a church finds it impractical to discard or reject the corporate

and/or 501(c)(3) status, then just go ahead with that status and do the best you can because the most important thing for believers and churches is winning souls.²¹

77. Dr. Charles Brown wrote an article, “To Incorporate or Not to Incorporate,” which was published in the April, 2008 issue of The Landmark Anchor. In that article, Dr. Brown explains why his conviction is that a church should incorporate. However, he also states in the article, “If a church has theological objections to becoming incorporated, then, by all means, do not incorporate.” In other words, according to that statement of Dr. Brown, since the Bible does not offer any comprehensive principles or doctrine controlling church corporate status one can safely choose either corporate or non-corporate status without violating Biblical precept.²² Nonsense!!

7.2 GOD’S PURPOSE FOR THE CHURCH

78. God called ancient Israel “his prophets” because the nation mediated the ways of God to men [Psalm 105:29]. When Naomi’s family was crushed in the loss of her husband and two sons, Ruth somehow through all the tears managed to see in Naomi the greatness of Israel’s God. Nothing could rip her away from mother-in-law or the LORD God of Israel. Likewise, the church as a “royal priesthood” mediates the ways of God to lost and broken men that the church “should sew forth the praises of Him who calls” his people out of darkness [1 Peter 2:9].
79. Jesus called His disciples “the light of the world.” The Pilgrims that came to this country saw themselves as “a light set upon a hill.” But, Jesus warned his church to not put that light under “a bed” or under a “bushel.” The church is a light because it has the keys to the Kingdom of God and the moral compass we know as the Ten Commandments [Matthew 5:14-16; Luke 8:16]. But, if a church incorporates, does it not place its light under the bushel of commerce for the lure of “financial” gain?
80. John Adams stated while he was our President, “The church is the moral compass of society.” But how can the church be the moral compass of society when it surrenders its authority to the state and subordinates its law to the statutory control of the civil government? Who listens to slaves? In order to be a compass, a church must remain free from the magnetizing pulls of government.

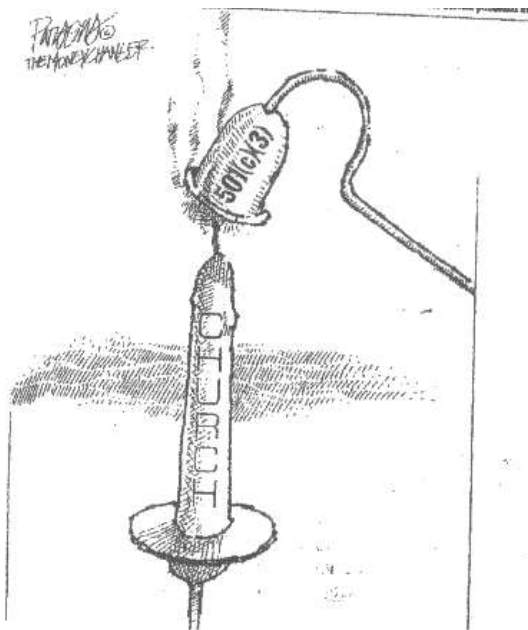
7.3 THE GOVERNMENT’S PURPOSE FOR INCORPORATION

81. The U.S. Supreme Court stated the following about the government’s intended purpose for the I.R.C. §501(c)(3):

The Court asserts that an exempt organization must “demonstrably serve and be in harmony with the public interest,” must have a purpose that comports with “the common community conscience,” and must not act in a manner “affirmatively at odds with [the] declared position of the whole Government.” Taken together, these passages suggest that the primary function of a tax-exempt organization is to act on behalf of the

²¹ Old Paths Baptist Church in Unincorporated but knows the excuses its brethren give for incorporating. Online source: <http://oldpathsbaptistchurch.org/church-and-state/501c3-issues/>

²² Ibid., Old Paths Baptist Church Quote



Government in carrying out governmentally approved policies, *Bob Jones University v. United States* (461 U.S. 574).

82. The purpose of an “exempt organization” must serve the “public interest.” It must NOT be at odds “with the declared position of the government.” Think of what the Supreme Court said to Bob Jones University!! The purpose of an I.R.C. §501(c)(3) is not to serve God, but to serve the interests of the United States, Inc. If the “public interest” is materialistic, or socialistic, or communistic, or sodomistic, atheistic, or sadistic, or narcissistic, it is the duty of the I.R.C. §501(c)(3) to support it!!

§501(c)(3) ORGANIZATIONS

8 LIMITATIONS OF I.R.C.

83. A I.R.C. §501(c)(3) church organization can still preach the gospel as long as it doesn’t cross wires with the state’s agenda. Christians don’t cease to be Christians when their church incorporates with the state. What changes is not the gospel, but the legal standing of the corporate community.
84. **I.R.C. §501(c)(3) organizations cannot engage in political conduct of any kind**, particularly the distribution of literature for or against a political candidate. The IRS Code §501(c)(3) reads as follows:

Sec. 501. Exemption from tax on corporations, certain trusts, etc.

(c) List of exempt organizations —

*(3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, **no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation,** (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.*

While it may not be appropriate for some charitable organization to not be engaged in the political process, surely God wants His church involved in the issues of the day. Doesn’t He? We

pray, “thy Kingdom come.” Since God ‘s Word provides the standard for elected officials, every pastor has a duty to address the legislative issues of the day as wells as the qualifications or lack thereof for a particular candidate, doesn’t he? Why would a godly church pressure a godly pastor to be silent when he has a duty to address the issues of his time? [Exodus 18:17-27; Deuteronomy 17:12-20; Isaiah 62:1]. Jack Hyles, Pastor of First Baptist Church of Hammond, Indiana for over 42 years lamented,

*I've been preaching a long time, and I've watched a lot of things happen. To me the saddest thing that I've watched in my life, apart from my own country going to the Devil nearly, has been the change of preachers and churches. I find myself amazed and stunned with near disbelief, as I see men who once stood who don't stand anymore ...*²³

85. **When a church becomes an I.R.C. §501(c)(3) Organization, it waives its right to address political issues** or the right to influence legislation or the right redress grievances. Why would any church want to waive a God given right? What possible advantage is to be gained? How can a church be God’s “royal priesthood” if it doesn’t address the Devil’s work plaguing a community?

Silence is a form of speech and it normally interpreted as agreement, as acceptance, and as tacit procurement. Silence means an organization is complicit with those who seek to deceive and defraud the public:

"Silence can only be equated with fraud when there is a legal and moral duty to speak or when an inquiry left unanswered would be intentionally misleading." U.S. v. Prudden, 424 F.2d. 1021; U.S. v. Tweel, 550 F.2d. 297, 299-300.

An acceptance by silence may be inferred if the offeree is under a duty to act, as for example, under CC 1589 which provides that acceptance of the benefits of a contract constitutes an assumption of the associated obligation. See Golden Eagle Ins. Co. v Foremost Ins. Co. (1993) 20 CA.4th. 1372, 1385, 25 C.R.2d. 242.

In Day v. Caton, a case decided in 1876 by the Supreme Judicial Court of Massachusetts, the plaintiff built a brick wall across both his and the defendant's property. The defendant claimed because he had no conversation with the plaintiff about the building of this wall, he's not liable for half of its cost. And the defendant is what we call wrong, the court decided. Their rationale is this. If a person is to knowingly receive a benefit (a brick wall in this case) and expects the person providing that benefit to eventually come collecting for it, and allows him to continue without objection, an implied contract exists.

Doesn't God's Word condemn silence?

*Isaiah 62:6 I have set watchmen upon thy walls, O Jerusalem, which shall never hold their peace day nor night: ye that make mention of the LORD, **keep not silence**,*

²³ Jack Hyles: Online source: http://www.jesus-is-savior.com/Believer%27s%20Corner/dead_churches.htm

*Ecclesiastes 3:7 A time to rend,
and a time to sew; a time to keep
silence, and a time to speak;*

How can a church keep silent when our government sanctions the murdering of babies, protects Sodomites, promotes socialism, receives a tax benefit from the sale of pornography, and taxes the average American family into poverty?

^{NAS} *Jeremiah 4:19 My soul, my soul! I am in anguish! Oh, my heart! My heart is pounding in me; I cannot be **silent**, Because you have heard, O my soul, The sound of the trumpet, The alarm of war.*



In the 1940s and 1950s, there was prayer and Bible reading in schools. The number one problem in schools was kids chewing gum. Pornography, abortion, and homosexuality were buried deep underground—but then, the churches were not incorporated. When Lyndon Baines Johnson in 1954 proposed legislation to silence churches in order to receive “tax-exemption status,” pornography, teen pregnancy, tax collection, baby-killing, and Sodomy exploded!! When God’s people are silent, evil abounds.

*"All that is necessary for the triumph of evil is that good men do nothing."
(Edmund Burke)*

When good churches do nothing, they get nothing good done. To be good, one must do good. The Lord commands his people to do good Christ "gave himself for us, that he might redeem us from all iniquity, and purify unto himself a peculiar [special] people, zealous of good works." When the church incorporates, it ceases to special . . . it ceases to be “the church.” (Luke 6:35; Ephesians 2:10; Titus 2:14).²⁴

86. **When a church becomes an I.R.C. §501(c)(3) Organization it forsakes its Scriptural Charter** which is organized around Christ and His mission, to be organized around an IRS Charter to fulfill the mission of the state.

87. **When a church becomes an I.R.C. §501(c)(3) Organization it waives its First Amendment Rights; and,**

- It waives its freedom of speech and freedom to practice its religion;
- It waives its rights to redress grievances; and,
- It agrees to submit to the duties of the contract it signs with the government; and,

²⁴ While a church can cease to be a church and have its candlestick removed, it is important to keep in mind the individual Christian can not cease to be a child of God. While I.R.C. §501(c)(3) churches cease to be a church and become an I.R.C. §501(c)(3) tax exempt organization, it contains real, true men and women of God.

- It agrees to come under the authority of the IRS; and,
- It agrees to be a silent on political issues; and,
- It agrees to become a State-Charitable Organization instead of the Church of Christ; and, for what? A piece of paper that says the “former church” is now a government accepted charitable organization? Why would a church give up its freedom in Christ and shackle itself with chains and leg irons to a pagan state?

88. **When a church becomes an I.R.C. §501(c)(3) Organization, it makes a reconversion²⁵ back to paganism** in that it agrees to give up the Lordship of Christ and to be ruled by the State—practically, legally! This is serious stuff!! To be a Christian, one must confess that Jesus Christ is Lord [Romans 10:9]; to reconvert is to renounce Jesus Christ, and to come back under the authority of a pagan government. A true Christian cannot be uncovered, but a church can reorganize under a pagan system This “reconversion” is not “talk”, but a “walk.” It is practical atheism at work. Incorporation with the state proclaims the death of God among men. It is what a church does, not what it says, that is important! “Actions speak louder than Words,” do they not?

89. **When a church becomes a corporation it enters an “unholy alliance.”** The church and the corporation are each distinct, separate and mutually exclusive entities.

“...Therefore when the church incorporates the church does not merge with the corporation.” Sierraville Community Church v. McKenzie, 240 P.2d. 663 (1952).

A symbiotic relationship is established wherein God’s people promote the gospel through the state corporation; and public policy is then promoted by the State through the same corporation.” This “unholy alliance” has resulted in the incorporated, indoctrinated, propagandized “church” I.R.C. §501(c)(3) organization because it is an agent of the state after the traditions of man as enforced by civil government. When a church organization promotes the “tradition of men,” it takes on the characteristic of phariseeism [Matthew 15:1ff].

90. **Incorporation has a chilling effect on the character of the church** as the “body of Christ,” as “a royal priesthood,” as a prophet to the decadence around it.

91. **A I.R.C. §501(c)(3) Organization must adhere to public policy**--policies which restricts the Pastor to preaching politically correct sermons which do not assault anyone's dignity or self-esteem or sinful, wicked lifestyle. This means no speaking out about the character of political candidates, abortion, sodomy, lesbians, the government, a war, and sin. The state prohibits an I.R.C. §501(c)(3) Organization from printing “propaganda” against state policies. If taught properly, the gospel would be included as proscribed propaganda.

8.1 NO MORE CHURCH CORPORATIONS

²⁵ Reconversion: To undergo or cause to undergo conversion to a previous state or condition [Free Online Dictionary@ <http://www.thefreedictionary.com/reconversion>].

92. The NT church is already protected by Christ, “Lo, I am with always.” It doesn’t need a legal bikini around its middle to protect it from the evil eye of a huffing puffing IRS, BATF, HLS, or FBI.

*Jeremiah 2:11 “Hath a nation changed their gods, which are yet no gods?
but my people have changed their glory for that which doth not profit.”*

93. The NT church is protected by virtue of its authority in Christ . . . if it exist under the authority of our Lord. Jesus said, “All authority in heaven and earth is given unto me, Go, therefore . . .” Unless the United States has higher authority than the Lord Jesus Christ, then it needs to step aside and let the church be the church. The church does need more authority. It already has all the authority it is going to get—authority higher than the major, or governor, or zoning board, or Supreme Court Justice. It just needs to believe and claim the authority that has been given to it.

94. But, the government is about control . . . and a NT church can expect the state to resist its practices. Pastor Dixon summarized the legal ruling in the Indianapolis Baptist Temple case:

Indianapolis Baptist Church resisted the tyranny of the United States, Inc. and its whore, the IRS. The government flexed its muscles and bulldozed the church building to the ground . . . but the church survived . . . even thrived as it rented a store front.

The courts in this case have declared that government is god in the US, even over Christ’s own blood-bought Church.

Judge Barker upheld by the 7th circuit admitted that the IRS never assessed taxes to IBT, and admitted that the IRS erred, but that it makes no difference.

Judge Barker, the 7th, and supreme court all have legalized the Babaleau’s, Inc., in Hialea, Florida, right to sacrifice chickens but outlawed the NT Church by declaring that a church may believe in the Lordship of Christ over His Church, but cannot practice their belief in the Headship of Jesus Christ over His church.²⁶

Indianapolis Baptist Church was bulldozed April 2002 because Attorney General Ashcroft labeled IBT a “terrorist” organization (Fox News, December 5, 2001).

9 LEGAL MATTERS RELATING TO I.R.C. §501(c)(3)

"A corporation derives its existence and all of its powers from the State and, therefore, has only such powers as the State has conferred upon it. Power is used here to mean the legal capacity to execute and fulfill the objects and purposes for which the corporation was created, and the source of this power is the charter and the statute under which the

²⁶ Dixon Powerpoint Presentation: Online source: unregisteredbaptistfellowship.com/docs/TheChurch.ppt

corporation was organized." *Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law, West Publishing Company, 1966, page 796.*



95. Despite what people think, **there is no law requiring churches to incorporate.**

Christian are merely being presumptuous when they think that Congress can legislate what churches can and cannot do. All law must be written or it is not law! The First Amendment forbids Congress or any legislative body telling a church how it is to be organized.

*Congress shall make **no law** respecting an establishment²⁷ of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.*

96. The Internal revenue code does mandate certain charities organize under I.R.C. §501(c)(3), but churches are not part of those required to file. **All churches are automatically exempt** from the requirement to organize under I.R.C. §501(c)(3) codes. The Internal Revenue states that,

*"The following organizations **will be considered tax exempt** under section 501(c)(3) even if they do not file Form 1023: **(a) churches**, their integrated auxiliaries, and conventions or associations of churches,..."²⁸*

*"**Some organizations are not required to file form 1023. These include: Churches**, interchurch organizations of local units of a church, conventions or association of a church, such as a men's or women's organization, religious school, mission society, or youth group."²⁹*

These organizations are exempt automatically if they meet the requirements of section 501(c)(3). However, if the organization wants to establish its exemption with the Internal Revenue Service and receive a

²⁷ Establishment: "Such language prohibits a state or the federal government from setting up a church, or passing laws which aid one, or all, religions, or giving preference to one religion, or forcing belief or disbelief in any religions. *Everson v. Board of Education*, 330 U.S. 1, 67 S.Ct. 504, 91 L.Ed. 711. (Black's Law Dictionary, Sixth Edition, p. 546, 547).

²⁸ "Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code," under "Purpose of Form," section "2. Organizations not Required to file Form 1023. -Department of the Treasury, Internal Revenue Service). Online source at <http://www.irs.gov/charities/article/0,,id=96109,00.html>.

²⁹ IRS 3. Section 501(c)(3) Organizations: Organizations Not Required to File Form 1023: Online Source: <http://www.irs.gov/publications/p557/ch03.html>

ruling or determination letter recognizing its exempt status, it should file Form 1023 with the key District Director."³⁰

97. The publication says, "These organizations are exempt automatically if they meet the requirements of section 501(c)(3)". The publication seems to indicate that there is a requirement to be automatically exempt . . . but the "requirements" is in reference to "organizations" and NOT CHURCHES. The same section of 557 states,

"If Organizations that have a statutory requirement to apply for recognition do not comply with the requirements relating to exemption applications, deductions for charitable contributions will not be allowed for any gifts or bequests made to those organizations."³¹

98. For those organizations that do apply for an I.R.C. §501(c)(3) status, the IRS has certain rules to be "religiously exempt." But, they do not apply to free churches!! These rules that apply to I.R.C. §501(c)(3) churches are as follows:

*"In order to determine whether recognition of exemption should appropriately be extended to an organization seeking to meet the religious purposes test of section 501(c)(3), the Internal Revenue Service maintains two basic guidelines: 1) That the particular religious beliefs of the organization are truly and sincerely held, and 2) That the practices and rituals associated with the organization's religious belief or **creed are not illegal or contrary to clearly defined public policy.**"*³²

99. On the same page of that publication we see phrases like,

"If you are organized to operate a home for the aged, the following information must be submitted:" Or if you are a scientific organization, "You must show..." etc. But for religious organization there are only 'two basic guidelines' which are merely maintained by the Internal Revenue Service. These mere guidelines are maintained only to determine whether recognition of exemption should appropriately be extended to an organization seeking to meet the religious purposes test.

100. **The IRS cannot make law.** Their publications, codes, and regulations are not laws—they are only reflection of law. To be a law, the law must be passed by Congress and published in the Federal Register.³³ So powerful is the First Amendment, Congress can't even define the term "church" much less regulate it. This means the IRS cannot define a church or publish statutory requirement for churches. Regulations do not exist for religions or churches because there is no power granted to government to regulate or establish religions.

³⁰ Department of the Treasury, I.R.S., Publication 557 Tax-Exempt Status for Your Organization. Chapter 3, Page 9.

³¹ Ibid., Publication 557, p. 9.

³² Ibid., Publication 557, p. 14.

³³ The Federal Register Tutorial: Online Source @ <http://www.archives.gov/federal-register/tutorial/online-html.html>.

"The regulations do not define the term 'church' and Congress has given no guidance in this area."³⁴

101. However, **if** a church yields its God-given sovereignty and authority to the IRS, **the IRS can regulate** and enforce its codes against an I.R.C. §501(c)(3) church organization.

"A corporation derives its existence and all of its powers from the State and, therefore, has only such powers as the State has conferred upon it. Power is used here to mean the legal capacity to execute and fulfill the objects and purposes for which the corporation was created, and the source of this power is the charter and the statute under which the corporation was organized."³⁵

102. Leaders of free churches have no duty to inform the government that they exist, much less apply to a charitable organization. Note the “special rules” in **26 U.S.C.S. §508** in respect to 501(c)(3) organizations.

*(a) New organizations must notify the secretary that they are applying for recognition of section 501(c)(3) status Except as provided in subsection (c).... (b) Presumption that organizations are private foundations. Except as provided in subsection (c). any organization... (c) Exceptions. (1) Mandatory exceptions, Subsections (a) and (b) **shall not apply to --(A) churches**, their integrated auxiliaries, and conventions or associations of churches....*

26 U.S.C.S. §508 - 1 Notices (a) New organizations must notify the Commissioner that they are applying for recognition of section 501(c)(3) status --- (1) In general. **Except as** provided in subparagraph (3) of this paragraph... (3) Exceptions from notice. (1) Paragraph (a) (1) and (2) of this section are inapplicable to the following organizations. **(a) churches**, interchurch organizations of local units of a church, conventions or associations of churches,....

103. While leaders of free churches do need to be concerned about financial integrity before God, a free church has **no duty** to file any paperwork with the IRS including but not limited to Form W-4s or Form W-2s or Yearly Returns. Even I.R.C. §501(c)(3) “church” organizations are exempt from certain filing requirements:

26 U.S.C.S. §6033 Returns by exempt organizations. (a) Organizations required to file (1) In general. Except as provided in paragraph (2)... (2) Exceptions from filing. (A) Mandatory exceptions Paragraph (1) shall not apply to (i) churches, their integrated auxiliaries, and conventions or associations of churches,....

³⁴ Detailed Analysis, Tax Management Inc. a subsidiary of the Bureau of National Affairs, Inc. 464-2nd, A -3; and, Section 6033 does not define the term "church," and the Treasury regulations to that section make no attempt to clarify the term. See Wheelan, "Church" in the Internal Revenue Code: The Definitional Problems, 45 Fordham L.Rev. 885, 893 (1977) (hereinafter cited as Wheelan).

³⁵ Len Young Smith and G. Gale Roberson, Smith and Roberson's Business Law, West Publishing Company, 1966, page 796

26 C.F.R. Ch. 1(4-1-96 Edition) Internal Revenue Service, Treasury . 1.508 -1 (7) Exceptions from notice. Subparagraphs (1) and (2) of this paragraph are inapplicable to the following organizations: (1) Churches, interchurch organizations of local units of a church, conventions or associations of churches, or integrated auxiliaries of a church, such as a men's or women's organization, religious school, mission society, or youth group...

104. Churches do not have to be registered with the IRS for members to be able to deduct their contributions to the church. Contributions are deductible for members even if the free church does not file with the IRS³⁶.

*"Although a church, its integrated auxiliaries, or a convention or association of churches **is not required to file** Form 1023 to be exempt from federal income tax or to receive tax deductible contributions, such an organization may **find it advantageous** to obtain recognition of exemption."*³⁷

"Advantages and Disadvantages of Exemption Under Section 501(c)(3)."

*"The main advantage to classification **under** 501(c)(3) is that the organization is **generally** spared federal taxation of its income."*³⁸

105. So what are the alleged "advantageous" of being "officially" recognized as a government approved church? There are none!! But, there is one advantage for churches "**under**" an I.R.C. §501(c)(3) status: churches are spared "federal taxation" of its income. Whoopee! This "sparing taxation" is not a natural right given by God, but **statutory grace** for those "church organizations" **in contract** with the United States, Inc.³⁹ What the IRS is saying is the I.R.C. §501(c)(3) "church" is less likely to be harassed by the IRS.

*"The IRS, for many years has had the **right to examine church records** [of I.R.C. §501(c)(3)], because **churches have been collecting taxes** for many years for the government. The churches, therefore, hold in trust that which belongs to the government. We have a right to examine church records to see if the churches are handling government funds properly."*⁴⁰ [Insertion, mine]

³⁶ Funds given to a church should be gifts to the Lord and not allowed to be converted into "income" for the church or "wages" for the pastor. Giving should be secret. But, if a person wants to report his giving to the IRS, then he should keep his own records. Money orders are the best way to do this. No church is required to keep giving records of its members, indeed giving should be confidential, not public knowledge [Matthew 6:3- But when thou doest alms, let not thy left hand know what thy right hand doeth].

³⁷ Department of the Treasury, I.R.S., Publication 557 Tax-Exempt Status for Your Organization. Chapter 3, p. 14.

³⁸ Detailed Analysis, Tax Management Inc. a subsidiary of the Bureau of National Affairs, Inc. 464-2nd, A -1.

³⁹ "Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code," under "Purpose of Form," section "2. Organizations not Required to file Form 1023. -Department of the Treasury, Internal Revenue Service.

⁴⁰ Roscoe Egger, former IRS Commissioner.

106. The reason the IRS can assert its authority is because when an I.R.C. §501(c)(3) church organization has staff, and provides an “income” to its government “employees” and then “deducts” income and social security taxes, it has a duty to keep good records and remit taxes collected by the church treasure in the church office. What? The church treasurer working for the IRS? Yes, the church treasurer is a secret agent—an uncompensated tax collector for the IRS!

107. **No church in America can be taxed.** The church is not exempt, it is immune from taxation. The church is a “sovereign” by virtue of the fact the church is ordained by Christ, the King of kings, and Lord of Lords. To tax the Lord’s church is to say the government is of superior and higher authority than the Creator of the Universe. This would be very dangerous. Even Cyrus understood he could not tax the business of the gods. Such a presumption is the height of arrogance—arrogance that incurs the wrath of God upon the perpetrator. And, there is one God in heaven who can certainly thunder his wrath upon kings.

*Ezra 7:23 Whatsoever is commanded by the God of heaven, let it be diligently done for the house of the God of heaven: for why should there be **wrath** against the realm of the king and his sons?*

According to the Internal Revenue Code, “a church, its integrated auxiliaries, and conventions and associations of the church are **excluded from taxation**.”⁴¹

*Section 508(c) of the Internal Revenue Code provides that churches are not required to apply for recognition of Section 501(c)(3) status in order to be exempt from federal taxation or to receive tax deductible contributions. **Churches are automatically exempt** from Federal income tax, and contributions to churches are deductible by donors under section 170.*

But, if an I.R.C. §501(c)(3) “non-prophet” organization fails to keep its contract with the IRS, the IRS has the duty to punish the miscreant organization financially. The IRS has a duty to supervise “non-profit” I.R.C. §501(c)(3) organization to see how they are spending their money. But, it does offer “grace” to those who capitulate to the IRS and support the government’s laws, statutes, codes, and policies.

“The exemption from taxation of money or property devoted to charitable and other purposes is based upon the theory that the government is compensated for loss of revenue by its relief from financial burden which would otherwise have to be met by appropriations from public funds, and by benefits resulting from the promotion of the general welfare.”⁴²

108. The church is exempt from taxation by virtue of the fact that it is ordained of God [2 Timothy 1:9] and under His grace [Ephesians 1:8-9]. Why, then, would a church seek “grace” from the IRS, arguably the most wicked organization on earth? The IRS knows very well that it has no constitutional authority over the Church, and that it may not violate the First Amendment protection against government interference with the Church. In fact, the IRS may not violate the constitutionally secured rights of any American Citizen, and is able to gain jurisdiction only when such is given to it voluntarily. Thus, the IRS baits the hook with the unbiblical “advantage” of

⁴¹ United States Code, Title 26, §508(c)(1)(A).

⁴² Ibid., IRS Publication 557, chapter 3, p. 14.

501(c)(3) corporate status. Pastors, ignorant of the law, often take the bait and snare their congregations firmly on this jurisdictional hook.

Once the bait has been taken, and the catch is reeled in, another church has been transformed into a "legal fiction" subject to the tyrannical control of the IRS Super Church. The truth is that "incorporated churches" cease to be, by definition, churches at all! They are merely "non-profit organizations" or I should say "non-prophet organizations." The truth is, any "church" that is incorporated has deposed Jesus Christ from His rightful position as Head over His own Body and surrendered that Body to the dominion of the State.

109. The only real benefit of an I.R.C. §501(c)(3) church organization is that it is able to borrow money—but this is not really a benefit because debt enslaves the church. Every officer and member of the Church pledges themselves as surety for the commercial debts of the Church, whether they know it or not. Consider this maxim of law: "He who accepts the benefit must also bear the burden," meaning if one accepts any benefit of the incorporated Church one is liable for the debts and acts of the church leadership. If the Church is sued and a cash settlement is ordered by the court, there is virtually no limit as to how far the court can extend its power to collect from the members, even if they are not the officers or perpetrators of the civil crime.

10 SOLUTIONS

10.1 THE KEY TO TAKE BACK THIS COUNTRY

110. The key to take back this country is for the church to start being the church!! When the church sits under the authority of Christ and receives its marching orders, this country could be turned around in months!! If enough preachers started preaching against the Marxist, godless acts of this government including, abortion, Sodomy, unconstitutional taxation, and the ultra vires acts of governing officials, this country could return to Biblical Christianity over night!! The gospel is the power of salvation for all men and all of man's institutions. When politicians feel the heat by on-fiery preachers from burning pulpits, they will see the light!!

But, a church in chains is in no position to preach against the sins of its master. It must take the beam out of its own eye before the church can be in a position to take the beam out of government's eye.

111. This means, the church has **to wake up, clean up, and pick up** its divine mandate. It must choose whom it will serve: God or Government! A decision must be made. Deep sin calls for deep repentance. Pastors, elders, deacons, and church members need to hit the deck on their knees and confess the horrible sin of turning over God's church into a Whore of Babylon; to repent of the ugly sin of appointing the despicable IRS as Head over God's Flock!! Church must divorce the United States Government and come back on their knees begging the forgiveness of Christ for their prostitution to the state. This means church must



unincorporated and organize Biblically so the church's manner of life "becometh the gospel of Christ!" [Philippians 1:27]. Perhaps, maybe, God will forgive and the pulpits will again become the conscience of the nation.

10.2 GETTING THE CHURCH BACK UNDER CHRIST

2 Chronicles 7:14 If my people, which are called by my name, shall humble themselves, and pray, and seek my face, and turn from their wicked ways; then will I hear from heaven, and will forgive their sin, and will heal their land. {which...: Heb. upon whom my name is called}

112. To dissolve the 501(c)(3) corporation, you must first give all your assets (if you have any) to another 501(c)(3) corporation. If you do not do this the State will take your assets and distribute them for you to other tax-exempt 501(c)(3) corporations.

113. To dissolve the 501(c)(3) corporation, you must first give all your assets (if you have any) to another 501(c)(3) corporation . . . or be creative in your distribution . . . or sale. If you do not do this the State will take your assets and distribute them for you to other tax-exempt 501(c)(3) corporations.

Revelation 2:5 Remember therefore from whence thou are fallen, and repent, and do the first works; or else I will come unto thee quickly, and will remove thy candlestick out of his place, except thou repent.

114. There is always a remedy at law but it is not easy. A broken deacon team may need to obtain legal help. Most are not students of law, and the task can be uphill the whole trek. The church will need instruction . . . and time . . . to come to grips with their plight. Joshua challenged the people: "choose you this day whom ye will serve." (Joshua 24:15). If I were a pastor of an I.R.C. §501(c)(3) church, I would decide to follow Jesus, and I would take the following steps to get God's flock back under the authority of Christ.

115. **Step One: Repentance.** Deep sins call for deep repentance. Judgment must begin at the House of God. I'd call the deacons together and make them aware of the issue. I would print up literature and pass it to my deacon board. I would discuss it with the hope of winning their hearts to a Biblical position. I may lose, and I may have to leave the church, but the church isn't going anywhere unless the leaders are on board. I would be patient. The church didn't get itself entangled in this mess overnight and it will not extract itself from the IRS Supurchurch overnight.

116. **Step Two: Strategize and Educate:** I would come up with a legal and political strategy to discuss deincorporation with members of the organization. I would provide literature and plan some teaching sessions to help members become educated. Pay off all debts of the corporation. This process could take up to a year or more. I would study law, the code, and trust law. I would personally become an expert in trusts.

117. **Step Three:** Create a trust: I would form a Constitutional Trust. A church is a trust anyway, so I would create trust documents with a trustor, trustees, and beneficiaries. This would be a non-statutory trust, a common law trust, a trust that has Biblical and constitutional protections. I would file this trust with the county clerk. A biblical charter or church covenant would be a part of this package. At this point, it may be important to seek professional help. Trustees of the I.R.C. §501(c)(3) cannot be trustees on the trust . . . but they have to be willing participants to the conversion back to Christ. The trust and the corporation must be totally separate.

- 1 118. **Step Four:** Bank Account: I would do everything in my power to create a bank account without a
2 social or EIN number on it. This may take time and one may have to go up the chain of command
3 in banks to obtain a bank account without a government number. It can be done, but it is much
4 harder since 9/11.
- 5 119. **Step Five:** Transfer of Assets: I would sell/transfer the assets of the I.R.C. §501(c)(3)
6 organization to the new Church Trust for a modest fee and I would continue to operate under the
7 corporation until the transfer is complete and until the trust is up and running. All giving except
8 the essentials would go into the bank trust.
- 9 120. **Step Six:** Dissolve the Corporation; i.e., send in the proper paperwork to the state informing them
10 that the organization is not going to renew the I.R.C. §501(c)(3) contract. This is sensitive so I
11 would do it right.
- 12 121. **Step Seven:** Prepare for Conflict: the parasite doesn't want to lose its host. There could be legal
13 battle and the church has to be prepared for war with the IRS; on the otherhand, church
14 corporations are dissolved every day and the IRS may not protest the move. The bigger the
15 church, the more difficult unincorporation can be.
- 16 122. **Step Eight:** Kingdom business: I would get about the task of praying, "Thy kingdom come; They
17 will be done." God has a purpose for each local church and soul winning is certainly at the top of
18 the list. When the black regiment is free from the chains and leg irons of government, they will
19 address the issues of our time from a Biblical perspective and change the course of history.

11 DEFINITIONS

Church: “In its most general sense, the religious society **founded** and **established** by **Jesus Christ**, to receive, preserve, and propagate His doctrines and ordinances . . .” (Black's Law Dictionary, 5th Edition, p. 219). Biblically speaking, a church is a fellowship of men who have covenanted together to carry out the duties and responsibilities of a church in local community.

Christian: “Pertaining to Jesus Christ or the religion founded by him; professing Christianity . . .” (Black's Law Dictionary, 5th Edition)

As a noun, the term “Christian” signifies one who accepts and professes to live by the doctrines and principles of the Christian religion; it does not include Mohammedans, Jews, pagans, or infidels. One who believes or professes or is assumed to believe in Jesus Christ, and the truth as taught by Him. . . . (Black's Law Dictionary, 5th Edition, p. 210).

Church Treasurer: the church treasurer is a secret agent—an uncompensated tax collector for the IRS!

Corporation: “An **artificial** person or legal entity created by or under the **authority** of the laws of a **state** or nation. (Black's Law Dictionary, 5th Edition, p. 307). A corporation is the creature of the state, an artificial entity, a fiction, a dead corpus that has no life of its own.

Corporate Charter: A “Document issued by **state agency** or **authority** (usually Secretary of State) **granting** corporation legal existence and right of function (i.e. **conduct business**) as a **corporation**” (Black's Law Dictionary, 5th Edition, p. 306)

Corporate franchise: “The right to exist and do **business** as a corporation. The right or privilege **granted** by the **state** or **government** . . .” (Black's Law Dictionary, 5th Edition, p. 307)

Corporate officers: Those persons who fill the offices which are provided for in the charter such as president, treasurer, etc., though in a broader sense includes vice presidents, general manager and other officials of the corporation” (Black's Law Dictionary, 5th Edition, p. 307).

Corporate Name: “When a corporation is formed, state statutes require that such be given a name and such name is kept on record with the proper state authorities (e.g. Secretary of State). Only by and under such name may the corporation sue or be sued and do all legal acts” (Black's Law Dictionary, 5th Edition, p. 307)

Corporate Stock: “Term embraces all securities issued by the corporation” (Black's Law Dictionary, 5th Edition, p. 307).

Ecclesia: A Greek term for “church.” It literally means “called out ones.” The denotation of the term among Greeks meant “an assembly” as opposed to an officially sanctioned public meeting. When Greeks found their governments to be corrupt, they would call an ecclesia outside civil authority in order to challenge the existing order. If enough people joined the ecclesia, the government would have to yield to the mandates of the ecclesia. For this reason, Rome promoted “licit” organizations and punished “illicit” assemblies.

Employee: “(a) The term employee includes every individual performing services if the relationship between him and the person for whom he performs such services is the legal relationship of employer and employee. The term includes officers and employees, whether elected or appointed, of the United

States, a State, Territory, Puerto Rico, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing.” (26 U.S.C. §31.3401(c)-1)

Establishment: Establishment: “Such language prohibits a state or the federal government from setting up a church, or passing laws which aid one, or all, religions, or giving preference to one religion, or forcing belief or disbelief in any religions. *Everson v. Board of Education*, 330 U.S. 1, 67 S.Ct. 504, 91 L.Ed. 711. (Black’s Law Dictionary, Sixth Edition, p. 546, 547.

Fiduciary: “The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person,” 26 U.S.C. §7701(a)(6).

Franchise: “A special privilege to do certain things conferred by government on individual or corporation, and which does not belong to citizens generally of common right” (Black's Law Dictionary, 6th Edition, p. 658).

Form W-2: A summary of a government employee’s earnings sent by a government agent (a church treasurer) to the IRS notifying them of the employee’s earned income per the Form W-4 contract as well as the tax debt due.

Form W-4: A contract government employees sign to determine how much money should be deducted from the government employer to fulfill the government worker’s tax burden. Secondly, when used in the private sector, a Form W-4 is a contract by a private sector employee agreeing to be treated as an employee of the United States Government.

Fraud: “An intentional perversion of truth for the purpose of inducing another in reliance upon it to part with some valuable thing” (Black's Law Dictionary, Sixth Edition, p. 660).

Gifts: “Something given to show friendship, affection, support” (Webster’s New World Dictionary). Gifts are not taxable because gifts are “not earned income.” Greg Morgan, “Tax Case Dismissed Against Evangelist, San Diego Union-Tribune, August 14, 2007).

God: The one, true, infinite, personal, virtuous, triune Spirit who is the God of Creation, the God of Israel, the God of the Bible, and the God of the Lord Jesus Christ.

“god:” Any power, entity, or government to whom men attribute ultimate value.

Show me your law, and I will show you your gods (Rousas John Rushdoony).

Income: “The return in money from one’s business, labor, or capital invested; gains, profits, salary, wages, etc.” (Black's Law Dictionary, 5th Edition, p. 687).

Stapler v U.S., 21 F.Supp. 737 AT 739 (1937) "Income within the meaning of the Sixteenth Amendment and the Revenue Act, means 'gain'... and in such connection 'Gain' means profit...proceeding from property, severed from capital, however invested or employed, and coming in, received, or drawn by the taxpayer, for his separate use, benefit and disposal... Income is not a wage or compensation for any type of labor."

Olk v. United States, February 18, 1975, Las Vegas, Nevada. "Tips are gifts and therefore are not taxable."

Law: *Jus est ars boni et aequi. Law is the science of what is good and evil.*

The Declaration of Independence recognizes two laws; the laws of nature, and the laws of nature's God (the Bible or Revelation). Since there is only one Lawgiver, there is only one absolute, unbending law—the Law of Almighty God as summarized in the Ten Commandments. Law is based on God's character and since His character is eternal, His law is absolute. None of man's statutes and codes rise to the level of Divine Law because they are temporal and locked in time. As Calvin Coolidge said, "Men do not make laws, they discover them."

Limited Liability Corporations: A corporation that is limited by statutes for certain types of damages as well as its corporate officers.

Non-profit corporation: "A corporation no part of the **income** of which is distributable to its members, directors or officers" (Black's Law Dictionary, 5th Edition).

Non-prophet organization: A church that has rebelled against Christ and His charter for the church in such a way that the church no longer preaches the salty truth of the gospel, nor represents Christ, nor confronts the moral atrocities of civil rulers.

Persons: A person is here not a physical or individual person, but the status or condition with which he is invested... not an individual or physical person, but the status, condition or character borne by physical persons... The law of persons is the law of status or condition." (**American Law and Procedure, Vol 13, page 137, 1910**) The word "person" includes individuals, children, firms, associations, joint adventures, partnerships, estates, trusts, business trusts, syndicates, fiduciaries, corporations, and all other groups or combinations (Florida Statutes: 1.01). The word "person" in legal terminology is perceived as a general word which normally includes in its scope a variety of entities other than human beings. See e. g. 1 U.S.C. §1. Church of Scientology v. U. S. Dept. of Justice (1979) 612 F.2d. 417, 425.

Privilege: Special advantages or benefits or grants given by a government to a few citizens—citizens in contract with the State.

Profit: "Most commonly, the gross profits of a **business transaction** less the cost of the transaction; i.e. net profits. Excess of revenues over expenses for a transaction; sometimes used synonymously with net income for the period. Gain realized from business or investment over and above expenditures" (Black's Law Dictionary, 5th Edition, p. 1090).

Prostitute: A woman who contracts out sexual services to man for the sake of money; or a church who willingly contracts with an unworthy, base government agency for the sake of commercial gain.

Reconversion: To undergo or cause to undergo conversion to a previous state or condition [Free Online Dictionary@ <http://www.thefreedictionary.com/reconversion>].

Religion: "Man's relation to Divinity, to reverence, worship, obedience, and submission to mandates and precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to **render God worship due Him as source of all being and principle of all government of things**. *Nikulnikoff v. Archbishop, etc, of Russian Orthodox Greek Catholic Church*, 142 Misc. 894, 225 N.Y.S 653, 663 . . ." (Black's Law Dictionary, 5th Edition, p. 1161)

Receipt: "Act of receiving, also, the fact of receiving or being received; that which is received" (Black's Law Dictionary, 5th Edition, p. 1140).

Rights: A duty or responsibility given by God to men—thus, “a just claim” (Webster’s). Every command in Scripture represents a right; and, every prohibition in Scripture represents infringements on the rights of others. Governments grant no rights, only privileges.

Sovereign. “A chief ruler with supreme power; one possessing sovereignty. (q. v.) It is also applied to a king or other magistrate with limited powers” (Bouvier’s 1856 Dictionary).

State, United States, and citizen: (a) When used in the regulations in this subpart, the term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Territories of Alaska and Hawaii before their admission as States, and (when used with respect to services performed after 1960) Guam and American Samoa (26 U.S.C. Part 31, Subpart B; i.e., Sec. 31.3121(e)-1).

Taxpayer: any person [government created entity] subject to any internal revenue tax (26 U.S.C. §7701(a)(14)).

*"The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service examination."
[President Ronald W. Reagan]*

Trade or Business: (26) Trade or business.--The term "trade or business" includes the performance of the functions **of a public office**. (26 U.S.C §7701(a)(26)). [Emphasis added]

Ultra Vires Acts: an act that lies beyond the authority of a government or corporation to perform. In the United States, the government is suppose to be restricted by the Constitution. Anything beyond the 18 powers of delegated to Congress in Article I is an ultra vires act.

Whore: A woman or church who prostitutes herself for money or commercial gain.

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